## City of San Diego

# CITYWIDE RISK ASSESSMENT AND INTERNAL AUDIT WORK PLAN

FISCAL YEAR 2008

January 2008

Internal Audit Eduardo Luna, CIA, CGFM, Internal Auditor



## THE CITY OF SAN DIEGO

February 6, 2008

Honorable Mayor and Audit Committee Members City of San Diego 202 C Street San Diego, CA 92101

Transmitted herewith is Internal Audit's Citywide Risk Assessment and Work Plan for the remainder of Fiscal Year 2008. This report will be presented to the Audit Committee at its next available 2008 meeting. The Internal Audit staff members that participated in the preparation of this report are Kyle Elser and Danielle Knighten.

We would like to thank the many City and Agency staff members that provided input for this risk assessment. All of their valuable time and efforts spent on providing us information is greatly appreciated.

Respectfully submitted,

Eduardo Luna

Internal Auditor

cc: Honorable City Council Members

Jay M. Goldstone, Chief Operating Officer Andrea Tevlin, Independent Budget Analyst

Stan Keller, SEC Consultant



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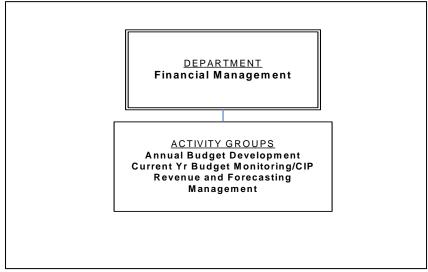
## INTRODUCTION

Generally Accepted Government Auditing Standards and the Institute of Internal Auditors' Standards require the chief audit executive to establish a risk-based approach to determine the priorities for internal audit activities. The Internal Auditor's Office has completed a Citywide Risk Assessment as a means to help identify, measure, and prioritize the City's potential audits based on the level of risk to the City. The results of the completed Citywide Risk Assessment was utilized in preparing Internal Audit's work plan for the remainder of Fiscal Year 2008, and it will be used during the development of the Fiscal Year 2009 Annual Audit Work Plan that will be prepared in June 2008. When a City Activity Group is selected to be audited, we will perform a more in depth risk assessment to ensure our audit procedures cover the areas of highest risk for that Activity Group.

### CITYWIDE RISK ASSESSMENT

To develop the risk assessment model, we reviewed the Institute of Internal Auditors' recommended procedures as well as risk assessment models used by other government entities such as the Cities of San Jose, CA, Austin, TX, and Denver, CO. The first step in creating the City's risk assessment model was to define the audit universe. The audit universe is a listing of all of the City's significant Auditable Units (all of the City's potential audits that could be performed). We created a list of City Departments and significant City Agencies and their primary Activity Groups as the Auditable Units. To accomplish this we utilized the City's FY08 proposed budget data and the component unit information in the FY04 financial statements. One Department may have many Activity Groups as in the example shown below in Exhibit 1. To the extent possible, risk was assessed at the "Activity Group" level.

EXHIBIT 1
Sample Department and Activity Groups



The next step in creating the risk assessment model was to identify and rank the major risks associated with each of the City's significant Auditable Units (Activity Groups). To achieve this, a management questionnaire was developed, which measured a variety of "risk factors" (See Attachment A – Management Questionnaire).

Risk assessment is a process of systematically scoring (or rating) the relative impact of a variety of "risk factors". A risk factor is an observable or measurable indicator of conditions or events that could adversely affect the organization. Risk factors can measure inherent risks (such as a large organizational structure) or organizational vulnerability (such as inadequate internal controls). The questionnaire that was developed and used had nine measurable risk factors as follows:

- Number of budgeted full time employees (FTEs)
- Budgeted expenditures
- Budgeted revenue
- Annual value of other citywide transactions the group is responsible for in addition to their budgeted expenditures and revenue (e.g. Payroll Section reviews citywide payroll payments of approx \$650 million annually)
- Liquidity and negotiability of assets (Level of cash and assets easily converted to cash handled by the department)
- Complexity of transactions
- Compliance with laws and regulations (Level of potential loss due to regulatory sanctions or penalties)
- Public exposure and interest
- Quality of internal controls

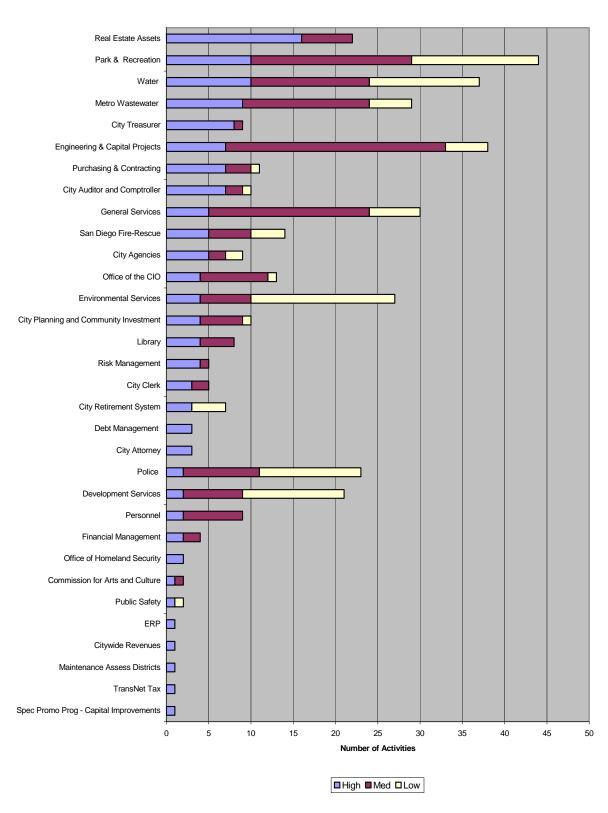
A questionnaire was completed by management for each of the City's Auditable Units to determine a risk score of 0 (low), 3 (medium low), 5 (medium), 7 (medium high), or 9 (high) for each of the nine risk factors listed above. Internal Audit staff reviewed the questionnaires, and adjusted some scores based on professional judgment. Also, weights were assigned to each factor based on relative importance as determined by input from Internal Audit staff (See Attachment B – Calculation of Weights Used for Risk Factors).

The final step in completing the Citywide Risk Assessment was to calculate the total risk score for each Auditable Unit (list of the potential audits) in order of highest risk score to the lowest by tabulating the information gathered from the questionnaires and applying the weights assigned to the risk factors (**See Attachment C – Citywide Risk Assessment**). We calculated the overall risk score for each Activity Group, by stratifying the resulting rating in descending order by tenths, and identifying the top 30 percent (or those ranking 10, 9, or 8) as High Risk. The next 40 percent (ranking 7, 6, 5, 4) were identified as Medium Risk, and the bottom 30 percent (score of 3, 2 or 1) or risk scores were ranked as Low Risk.

## INTERPRETING THE RISK ASSESSMENT RESULTS

The weighted scores for nine risk factors were tabulated for each significant Departmental Activity Group identified in the Citywide Risk Assessment – Attachment C, and analyzed in the Exhibits that follow. The Departments and Activity Groups with a high risk score merely indicates that the services they provide or the functions they are responsible for are by nature a high risk activity because of such factors as having a large amount of expenditures and revenues, having a high level of liquid assets such as cash, management's assessment of the control environment, or a high degree of public interest. A high risk score merely indicates that if something were to go wrong within that Activity Group, it could have a greater impact to the City than a lower risk Activity Group. A high risk score does <u>not</u> mean that an activity is being managed ineffectively or indicate whether adequate internal controls are in place and functioning as intended. The overall results identify the activities with the highest risk factors that may warrant and benefit from additional management action or Internal Audit services.

The following graph (Exhibit 2) shows the City Departments with the greatest number of High Risk Activity Groups based the Citywide Risk Assessment data - Attachment C.



The following table (Exhibit 3) shows the City Departments and their number of Activity Groups by Risk Level based on the Citywide Risk Assessment data - Attachment C.

**EXHIBIT 3**City Departments / Activity Groups by Risk Level

Demonture and Title	Activity	Groups by Ri	sk Level	Total Number of
Department Title	High	Med	Low	Activity Groups
Real Estate Assets	16	5		21
Park & Recreation	10	19	15	44
Water	10	14	13	37
Metro Wastewater	9	15	5	29
City Treasurer	8	1		9
Engineering & Capital Projects	7	25	5	37
Purchasing & Contracting	7	3	1	11
City Auditor and Comptroller	7	2	1	10
General Services	5	19	6	30
San Diego Fire-Rescue	5	5	4	14
City Agencies	5	3	2	10
Office of the CIO	4	8	1	13
Environmental Services	4	6	17	27
City Planning and Community Investment	4	5	1	10
Library	4	4		8
Risk Management	4	1		5
City Clerk	3	1		4
City Retirement System	3		4	7
Debt Management Department	3		<u> </u>	3
City Attorney	3			3
Police	2	9	12	23
Development Services	2	7	12	21
Personnel	2	7	12	9
Financial Management	2	2		4
Office of Homeland Security	2			2
Commission for Arts and Culture	1	1		2
Public Safety	1	'	1	2
ERP	1		'	1
Citywide Revenues	1			1
Maintenance Assess Districts	1			1
TransNet Tax	1			1
Spec Promo Program - Capital Improvements	1			1
Citywide Program Expenditures	'	4	8	12
		3	1	4
Balboa/Mission Bay/Park Improvement Community & Legislative Services		1	5	6
Office of Ethics & Integrity		1	4	5
Customer Services		1	3	4
		1	3	1
Convention Center		1		1
Business Operations and Administration		1		
Community and Economic Development		1		1
Family Justice Center  G.O. Bonds-Public Safety Community Project		1		1
Gas Tax		1		1
Labor Relations		1		1
		1		1
Office of the Chief Financial Officer Special Events				1
Storm Drain Fund		1 1		1
		1		1
Tax Anticipation Notes		1		1
Trolley Extension Reserve Other			4.5	15
Grand Total	138	184	15 136	458
Granu Total	130	104	130	406

The following table (Exhibit 4) shows the City Departments with High Risk Activity Groups that ranked in the top ten percent based on the Citywide Risk Assessment data - Attachment C.

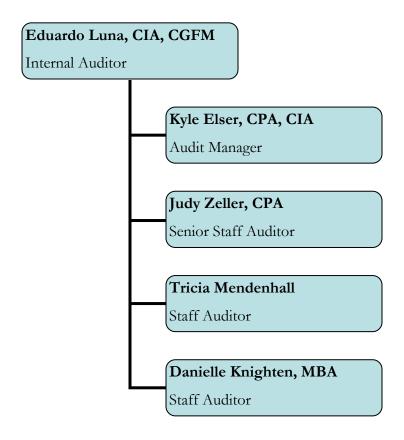
**EXHIBIT 4**City Departments with the Top 10% High Risk Activity Groups

Ln#	DEPARTMENT TITLE	ACTIVITY GROUP	Risk Score
1	Real Estate Assets - QUALCOMM Stadium	Administration	675
2	Real Estate Assets - QUALCOMM Stadium	Chargers	633
3	Real Estate Assets - QUALCOMM Stadium	Aztecs	617
4	Real Estate Assets - QUALCOMM Stadium	Parking Lot Events	607
5	Real Estate Assets - QUALCOMM Stadium	Maintenance	595
6	Real Estate Assets - QUALCOMM Stadium	College Bowl Games	591
7	Real Estate Assets - QUALCOMM Stadium	Motorsports Events	591
8	Real Estate Assets - QUALCOMM Stadium	Stadium Special Events	591
9	Real Estate Assets - QUALCOMM Stadium	Chargers Practice Facility	551
10	Real Estate Assets - PETCO PARK	Sports Center-Project	570
11	Real Estate Assets - PETCO PARK	Operations and Maintenance	543
12	Real Estate Assets - PETCO PARK	Ballpark Facility	534
13	Real Estate Assets	Asset Management & Marketing	546
14	City Treasurer	Investments Activities	644
15	City Treasurer	Delinquent Acct Collections	576
16	City Auditor and Comptroller	BTA O&M and Reporting	624
17	City Auditor and Comptroller	Indebtedness	556
18	City Auditor and Comptroller	Grant / O&M	554
19	City Attorney	Civil Division	616
20	City Attorney	Criminal Division	568
21	ERP	ERP	613
22	Police Department	Fiscal Services	593
23	Eng & Cap Proj - Utilities Undergrounding Program	Utilities Undergrounding Program	583
24	Eng & Cap Proj - Proj. Implementation & Tech Serv	Project Implementation and Tech Service	572
25	Risk Management	Workers' Compensation	578
26	Risk Management	Public Liability & Loss Recovery	564
27	Purchasing & Contracting	Requisition, P.O., and Contract Mgmt	574
28	Park & Rec - Community Parks I	Community Parks	574
29	Park & Rec - Community Parks II	Recreation Facilities Operation	564
30	Park & Rec - Community Parks II	Recreational/Social/Cultural Program	564
31	Park & Rec - Community Parks II	Senior & Therapeutic Programs	560
32	Development Services Enterprise	Project Submittal and Support	574
33	Maintenance Assess Districts City Potisoment System	Maintenance Assess Districts Finance and Admin	563 562
35	City Retirement System City Retirement System		562
36	Water Department	Investments Lakes & Recreation/Reservoir Mgmt	546
37	Water Department Water Department	Business Operations Section	540 544
38	Water Department  Water Department	Plant Operations	543
39	General Services - Equipment - Operations	Acquisition, Fitting and Disposal	538
40	Environmental Services - Refuse Disposal	Fee Collection	538
41	Environmental Services - Refuse Disposal	Miramar Landfill Operations	533
42	Debt Management Department	Gen Fund Fin & Admin	538
43	Debt Management Department	Special Dist Fin & Admin	538
44	City Agency	San Diego Data Processing Corp	538
45	City Agency	Redevelopment Agency	532
46	Citywide Revenues	Major General Fund Revenues	537

## INTERNAL AUDIT'S WORK PLAN (January 2008 to June 2008)

Internal Audit's Work Plan for the remainder of Fiscal Year 2008 was developed by considering the required audits mandated by the City Charter and the City Municipal code as well as the results of the Citywide Risk Assessment. Our proposed plan supports the Mayor's and City Council's priority for the City to provide accurate financial reporting and disclosure. We designed our work plan to address what we considered to be the highest priority areas, while limiting the scope of work to what we can realistically accomplish with the staff resources available.

## **AUDITS RESOURCES (Organizational Chart, February 1, 2008)**



## **REQUIRED AUDITS:**

- 1. Internal Controls Over Financial Reporting Audit (Kroll Report Remediation) The San Diego Municipal Code Section §22.0708 requires an annual review of internal controls over financial reporting to achieve a high standard of quality in and efficacy of the City's financial and disclosure practices. To fulfill this requirement, we issued a report on January 1, 2008 regarding our audit testing to date. The objective of this audit is to evaluate the remediation efforts of management to correct all known internal control weaknesses that have been identified in the Kroll Report, internal control letters from the independent auditors (KPMG LLP and Macias Gini & O'Connell LLP), and the prior Auditor and Comptroller's Internal Control Reports. Target completion date: On-going, TBD.
- 2. **Annual Central Stores Inventory Audit** The San Diego Municipal Code Section §22.0501 requires an annual audit of inventory in the City storerooms and warehouses. The objective of this audit is to confirm the valuation of Central Stores inventory and to evaluate the storerooms internal controls to safeguard inventory. Target start and completion date: June 2008 August 2008.
- 3. Close-out Audits Close-out audits are required by City Charter, Article VII, Section 111 when a City Official leaves office. The primary audit objectives are to verify that there are no outstanding debts owed by the City Official to the City, and to ensure that access to critical information and processes has been revoked. Target completion date: On-going.
- 4. **Community Facilities District #3 Cost Reimbursement Audits** The purchase and finance agreement stipulates that the City's Auditor will review the contractor's reimbursement package. The objective of this review is to verify the accuracy of the reimbursement amount owed to the contractor before payments are made. The contractor submits reimbursement packages as projects are completed. Target completion date: On-going, TBD.

## **AUDITS AND PROJECTS IN PROGRESS:**

- 5. **FY07 Cash Count Audit and Cash Reconciliation Process** The objectives of this audit is to determine if deposits collected at year end are properly accounted for and revenue is posted to the correct fiscal year, and to determine if the control weaknesses identified by prior reports regarding the City's cash reconciliation process have been corrected. Target completion date: February 2008.
- 6. **Hotline Intake and Review Committee** An Internal Audit staff member is attending biweekly meetings to review hotline complaints. Audits will be performed for accusations of material fraudulent activity or questionable financial reporting. The Audit Committee will be informed of any fraudulent activity or financial reporting irregularities that are determined to be valid. Target completion date: On-going.
- 7. **Southeastern Economic Development Corporation Performance Audit** Internal Audit staff prepared the scope of the audit and assisted in the RFP process to hire Macias Consulting Group to conduct the SEDC performance audit. Internal Audit is acting as the project manager for this audit. Target completion date: June 2008.
- 8. **Follow-up on Internal Audit Reports** Follow-up is being performed on Internal Audit reports issued since FY05 that did not have a response on file indicating that the audit recommendations were implemented. We are requesting management to provide written responses on the status of recommendations until they are reported as implemented. In addition, Internal Audit will be following-up on all current and future audit reports to determine if management has implemented recommendations. Target completion date: On-going.
- 9. **Tracking Outside Audit Activity** Internal Audit tracks outside auditor's reports (e.g. Federal and State Auditors) to verify appropriate corrective actions are taken by the City for any material internal control weaknesses found. Target completion date: On-going.

### **PLANNED AUDITS:**

- 10. **City Library Fee Collection Process** The City's Library fee collection process has been selected by Internal Audit because Branch Libraries has a risk score of 517 and the library fee collection process audit was requested by management. The objective of our audit will be to determine if the fees collected by the libraries are being properly collected and accurately reported by the City. Target start and completion date: February 2008 through May 2008.
- 11. **Real Estate Assets-Qualcomm Stadium Administration Audit** The Citywide Risk Assessment model shows that Real Estate Assets' Qualcomm Stadium Administration has the top risk score of 675 and it was selected by Internal Audit for review. The objective of our audit will be to determine if the revenue generated by Qualcomm Stadium is being properly collected and accurately reported by the City. Target start and completion date: May 2008 through September 2008.
- 12. Enterprise Resource Planning (ERP) System Implementation Review The Citywide Risk Assessment model shows the ERP System has a risk score of 613 and is listed in the top ten high risk Auditable Units. The implementation of the ERP System has been selected by Internal Audit for review because of its risk score and its importance in the City's quality of financial reporting and disclosure. The objective of our audit will be to: (a) determine if the City's key financial activities are being adequately reviewed and documented prior to the new system implementation to ensure key financial processes are properly addressed by the new system and (b) determine if the system was adequately tested prior to implementation. Target start and completion date: March 2008 through system implementation (the start date of this audit will be based on Internal Audit's ability to hire an Internal Audit staff member with an Information Technology background).

Enter answers in blue cells below:

## CITY OF SAN DIEGO Citywide Risk Assessment Management Questionnaire 2007-2008

Please fill in the following information:

Activ Is th Date Nam Title	artment Name: vity Group Name: is an additional Activity Group? (Yes or No) the Questionnaire was Completed (xx/xx/xx): ne of Person Completing Survey Response: of Person Completing Survey Response: ne Number:										
Dep	partment / Activity Group Objectives										
1.	What are the primary objectives of this Activity more rows if necessary.	Group? List each <u>primary</u> objective below	v, and add								
a.	more rows in necessary.										
b.											
c. d.											
e.											
2.	What objectives of the Activity Group pose the credibility, if not met? List each and add more	-	to the City's								
a. -											
b.											
Plea with time Que	k Assessment Questions and Scoring ase answer the following questions 3 through 11 the best answer for each question. For examp e employees, enter a "5" in the blue box on the r estions 3 through 5 is included on the Auditable score based on actual FY08 budget amounts.	ole, Question 3, if the Activity Group has 7 row for answer "c.". Preliminary FY08 bud	budgeted full lget data for								
3.	What are the total number of FY08 budgeted fu	all time employees (FTEs) for this Activity	Group? Enter Score								
a. b. c. d. e.	None. Greater than 0 to 5. Greater than 5 to 25. Greater than 25 to 50.										
4.	What are the total annual FY08 budgeted expe	nditures for this Activity Group?	F / 0								
a. b. c. d. e.	Less than \$1,000. \$1,000 to \$500,000. \$500,001 to \$5,000,000. \$5,000,001 to \$25,000,000. Greater than \$25,000,000.		Enter Score 0 3 5 7 9								

## CITY OF SAN DIEGO Citywide Risk Assessment

## Management Questionnaire 2007-2008

What are the total annual FY08 budgeted revenues for this Activity Group?		
Less than \$1,000. \$1,000 to \$250,000. \$250,001 to \$1,000,000. \$1,000,001 to \$10,000,000. Greater than \$10,000,000.	0 3 5 7 9	Enter Score
Less than \$1,000. \$1,000 to \$500,000. \$500,001 to \$5,000,000. \$5,000,001 to \$25,000,000. Greater than \$25,000,000.	0 3 5 7 9	Enter Score
transactions, or the level of ease in which assets can be converted to cash? (Consider the cash collected as compared to the amount of business transacted by other means. Also	he a	mount of nsider risks
None.  Minimal amounts of cash transactions or assets are difficult to convert to cash.  Moderate amount of cash transactions or assets are easy to convert to cash.  Nature of operations is primarily cash or assets are very easy to convert to cash.  All cash operations.	0 3 5 7 9	Enter Score
recording transactions and maintaining account balances? (Consider the level of contra conditions that apply, the nature of the activities, whether they are strait forward/consisted	act t ent d	erms and or
None. Transaction recording and account balance maintenance is simple and routine. Transaction recording and account balance maintenance is moderately simple and require limited judgment. Transaction recording and account balance maintenance is fairly complex in nature and require some professional accounting judgment. Transaction recording and account balance maintenance is very complex in nature and require significant professional judgment and expertise.	0 3 5 7 9	Enter Score
	\$1,000 to \$250,000. \$1,000,000. \$1,000,000. \$1,000,000. S1,000,000. S1,000,000.  What is the estimated annual value of citywide transactions this Activity Group is respondedition to its budgeted expenditures and revenues? (e.g. Payroll Section reviews citywing payments of approx \$650 million annually.)  Less than \$1,000. \$1,000 to \$500,000. \$5,000,000. \$5,000,001 to \$25,000,000. \$5,000,001 to \$25,000,000.  What is the level of exposure to this Activity Group to potential loss due to the cash nature transactions, or the level of ease in which assets can be converted to cash? (Consider the cash collected as compared to the amount of business transacted by other means. Also associated with the volume, type and nature of existing moveable assets that are suscel such as equipment, supplies and inventories.)  None.  Minimal amounts of cash transactions or assets are difficult to convert to cash. Moderate amount of cash transactions or assets are very easy to convert to cash. All cash operations.  What is this Activity Group's exposure to loss due to the nature and complexity of the precording transactions and maintaining account balances? (Consider the level of contraction of the activities, whether they are strait forward/consists complicated/varying, and the level of judgment that must be used while recording the activities of the activities, whether they are strait forward/consists complicated/varying, and the level of judgment that must be used while recording the activities of transaction recording and account balance maintenance is simple and routine.  Transaction recording and account balance maintenance is fairly complex in nature and require some professional accounting judgment. Transaction recording and account balance maintenance is recording in nature and require.	Less than \$1,000. \$1,000 to \$250,000. \$1,000,000. \$1,000,000. \$5,000,001 to \$10,000,000. \$7 Greater than \$10,000,000.  What is the estimated annual value of citywide transactions this Activity Group is responsible addition to its budgeted expenditures and revenues? (e.g. Payroll Section reviews citywide payments of approx \$650 million annually.)  Less than \$1,000. \$1,000 to \$500,000. \$1,000 to \$500,000. \$5,000,001 to \$5,000,000. \$5,000,001 to \$5,000,000. \$7 Greater than \$25,000,000. \$7 Greater than \$25,000,000. \$7 What is the level of exposure to this Activity Group to potential loss due to the cash nature of transactions, or the level of ease in which assets can be converted to cash? (Consider the a cash collected as compared to the amount of business transacted by other means. Also cor associated with the volume, type and nature of existing moveable assets that are susceptibl such as equipment, supplies and inventories.)  None.  None.  None.  Minimal amounts of cash transactions or assets are difficult to convert to cash.  Moderate amount of cash transactions or assets are easy to convert to cash.  Solution of operations is primarily cash or assets are very easy to convert to cash.  What is this Activity Group's exposure to loss due to the nature and complexity of the process recording transactions and maintaining account balances? (Consider the level of contract to conditions that apply, the nature of the activities, whether they are straif forward/consistent conditions that apply, the nature of the activities, whether they are straif forward/consistent conditions that apply, the nature of the activities, whether they are straif forward/consistent conditions that apply, the nature of the activities, whether they are straif forward/consistent conditions that apply, the nature of the activities, whether they are straif forward/consistent conditions that apply, the nature of the activities, whether they are straif forward/consistent conditions that apply, the nature of the activities, whether they are straif fo

**Enter Score** 

## CITY OF SAN DIEGO Citywide Risk Assessment Management Questionnaire 2007-2008

9. What is this Activity Group's level of exposure to loss or regulatory sanction due to the complexity and volume of regulations, or penalties for noncompliance? (Consider the nature and number of Grants, Ordinances, Municipal Codes, Administrative Regulations, MOUs, Federal and State laws and regulations, and contract conditions that this Activity Group is responsible to comply with and /or monitor, and the level of sanctions and penalties for non-compliance.)

a.	None.	U	
b.	Few regulations and little risk of noncompliance.	3	
c.	Either substantial regulations or penalties.	5	
d.	Substantial volume of regulations with substantial penalty.	7	
e.	Heavily regulated with serious ramifications for noncompliance.	9	
10.	What is this Activity Group's exposure to loss or embarrassment caused by the level of vipublic interest in conjunction with financial exposure? (Consider the current interest as we future interests of the media and the public associated with this Activity Group.)		•
			Enter Score
a.	No public exposure risk, very low visibility, and no financial risk.	0	
b.	The nature of operations have some public interest, low visibility and little financial risk.	3	
c.	Operations have high public interest, medium visibility, and some financial risk.	5	
d.	Operations have strong public interest, high visibility, and significant financial risk.	7	
e.	High visibility operations, intense public interest, and material financial risk.	9	
	(Consider all of internal controls that should be in place to reduce risk when answering th Evaluate the adequacy of the current controls to reduce the risk related to potential misst financial reporting, to detect the misappropriation of City assets, and to reduce other sign associated with this Activity Group.)	ate	ments in ant risk
			Enter Score
a.	Excellent accounting and administrative controls exist and are practiced.	0	
b.	Significant accounting and administrative controls exist with minor weaknesses.	3	
C.	Some accounting and administrative controls exist and significant weaknesses exist.	5	
d.	Few accounting and administrative controls exist and major weaknesses exist.	7	
e.	Administrative and accounting controls do not exist and critical weaknesses exist.	9	
12.	Are there other significant risk factors unique to this Activity Group that should be considerable please add your comments in the cell below.	ere	d? If so,

#### CITY OF SAN DIEGO Citywide Risk Assessment FY2008

#### Calculation of Weights Used for Risk Factors (Based on Internal Audit Staff Input)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
	COMPARATIVE RISK FACTORS	Budgeted FTEs	Budgeted Expenditures	Budgeted Revenues	Responsible for Other Citywide Transactions	Liquidity - Cash Nature of Activities	Complexity of Transactions	Compliance with Laws and Regulations	Public Exposure	Quality of Internal Control System	Total	Percent	Weight	Maximum Possible Score [1]
(1)	Budgeted FTEs		0	0	1	0	1	1	1	1	5	2.8%	3	27
(2)	Budgeted Expenditures	5		4	2	2	3	3	3	1	23	12.8%	13	117
(3)	Budgeted Revenues	5	1		1	1	2	2	2	1	15	8.3%	8	72
(4)	Responsible for Other Citywide Transactions	4	3	4		0	3	3	4	2	23	12.8%	13	117
(5)	Liquidity - Cash Nature of Activities	5	3	4	5		5	4	5	2	33			162
(6)	Complexity of Transactions	4	2	3	2	0		0	2	1	14	7.8%	8	
(7)	Compliance with Laws and Regulations	4	2	3	2	1	5		3	2	22	12.2%	12	108
(8)	Public Exposure	4	2	3	1	0	3	2		0	15	8.3%	8	72
	Quality of Internal Control System	4	4	4	3	3	4	3	5		30	16.7%	17	153
	Total	35	17	25	17	7	26	18	25	10	180	100.0%	100	900

#### Notes:

The 5 staff members of Internal Audit were asked to record if they felt the factors listed on the left of this schedule has a greater level of inherent risk when compared to the factor listed on top of the schedule. The numbers above represent the results of this survey and will be used to calculate the weighted risk factors in the Citywide Risk Assessment.

e.g. The items highlighted above show that 4 people felt that the Complexity of Transactions has greater inherent risk to the City than the number of Budgeted FTEs, and 2 people felt that the Complexity of Transactions has greater inherent risk than Budgeted Expenditures.

[1] City management was asked to answer a questionnaire for each of their Activity Groups, which had risk scores of 0, 3, 5, 7, 9, (with 0 as low risk and 9 as highest risk) for each of the 9 risk factors listed above (See Citywide Risk Assessment Questionnaire). The highest score that a single risk factor can be given is 9 multiplied by its weighted factor. Overall the highest risk score that an Auditable Unit can achieve is 900, as shown in the left hand column above.

Part			Y OF SAN DIEGO YWIDE RISK ASSESSMENT FY2008	See Footnotes for explanation of columns>	[1]	[2] Wt	[3]	[4] Wt	[5]	[6] Wt	[7]	[8] <i>Wt</i>	[9]	[10] <i>Wt</i>	[11]	[12] <i>Wt</i>	[13]	[14] <i>Wt</i>	[15]	[16]   <i>Wt</i>	[17]	[18] <i>Wt</i>	[19]	[20]
A. P. CHIVITY SQUIP   FIRE   S. P.	•	JI I	TWIDE RICK AGGEGGMENT 1 12000				;										(						Risk	Rank
2 City Treasurer  A Roal Estate Assess - CUALCOMM Starburn  Fig. 7 CoAM and Reporting  5 16 5 6 7 8 60 7 10 7 126 9 7 2 9 108 9 7 5 6 7 2 9 108 9 7 2 9 108 9 7 2 9 108 9 7 2 9 108 9 7 2 9 108 9 7 2 7 108 9 7 2 7 108 9 7 2 7 108 9 7 2 9 108 9 7 2	L	_n #		ACTIVITY GROUP				•	Rev	8	O Tr		Liq	•		8		_			IC		Score	10ths
3   Charges		-									-													
4 City Austron and Comproletor   Si Fi So May 1											-													
Articles				9	-						-													
6 Cly Microws   Child Dission   9   27   7   91   7   68   91   17   3   54   5   7   70   70   5   5   70   70   7											-								-					
Fig.											-		-											
8 Real Estate Assets - CUALCOMM Stadum 9 Real Estate Assets - CUALCOMM Stadum 10 Policio Department 11 Real Estate Assets - CUALCOMM Stadum 11 Real Estate Assets - CUALCOMM Stadum 12 Real Estate Assets - CUALCOMM Stadum 13 Real Estate Assets - CUALCOMM Stadum 14 Eng & Cap Prof. Hillies Undergrounding Program 15 Real Estate Assets - CUALCOMM Stadum 15 Real Estate Assets - CUALCOMM Stadum 16 Real Estate Assets - CUALCOMM Stadum 17 Real Estate Assets - CUALCOMM Stadum 18 Real Estate Assets - CUALCOMM Stadum 19 Real Estate Assets - CUALCOMM Stadum 19 Real Estate Assets - CUALCOMM Stadum 19 Real Estate Assets - CUALCOMM Stadum 10 Real Estate Assets - CUALCOMM Stadum 11 Real Estate Assets - CUALCOMM Stadum 12 Real Estate Assets - CUALCOMM Stadum 13 Real Estate Assets - CUALCOMM Stadum 14 Eng & Cap Prof. Lillies Undergrounding Program 15 Real Estate Assets - CUALCOMM Stadum 16 Real Estate Assets - CUALCOMM Stadum 17 Real Estate Assets - CUALCOMM Stadum 18 Real Estate Assets - CUALCOMM Stadum 19 Rea					-																			
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10   Delice Department   Fiscal Services   7   21   9   177   7   50   9   177   7   25   9   178   9   72   7   184   9   72   7   10   593   101				<u> </u>							-													
11 Real Estate Assets -OUALCOMM Stadium   College Bow Games   5   15   3   39   5   40   0   0   7   726   9   72   9   108   8   72   7   719   591   10     12 Real Estate Assets -OUALCOMM Stadium   Stadium Special Events   5   15   3   39   5   40   0   0   7   726   9   72   9   108   9   72   7   719   591   10     13 Real Estate Assets -OUALCOMM Stadium   Stadium Special Events   5   15   3   39   5   40   0   0   7   726   9   72   9   108   9   72   7   719   591   10     14 Eng & Cap   Filly -Utilities Undergrounding Program   5   15   8   17   7   12   5   65   7   126   9   72   5   60   7   75   0   0   0   7   7   7   7   7   7   7																								
12   Real Estate Assests - CUALCOMM Stadium   Stadium Special Events   5   15   3   39   5   40   0   0   7   126   9   72   9   108   9   72   7   119   591   101     14   Eng & Cap Proj - Projite Bulles Undergrounding Program   Distinct Und			•		-				-															
13   Real Estate Assetts - CUALCOMM Standium				•							-													
14 Eng & Cap Proj - Utilities Undergrounding Program     Workers* Compensation     7 21 5 6 7 7 6 7 7 126 9 7 8 6 9 7 5 6 9 10 5 34 10 16 16 17 Teasurer     Delinquent Acct Collectiones     7 21 5 6 6 7 5 6 7 16 9 17 7 126 5 4 0 5 60 5 60 5 10 3 5 15 78 10 10 16 16 17 Teasurer     Delinquent Acct Collectiones     7 21 5 6 6 7 5 6 7 10 7 10 7 126 5 4 0 5 60 5 60 5 10 3 5 15 78 10 10 16 16 17 Teasurer     Delinquent Acct Collectiones     7 21 5 6 6 7 5 6 7 10 7 10 7 10 7 10 8 10 7 10 8 10 7 10 8 10 7 10 8 10 7 10 8 10 10 10 10 10 10 10 10 10 10 10 10 10											-													
15 Risk Management				·									-											
16   City   Tensaurer   Delinquent Acut Collections   7   21   5   65   7   66   9   117   7   126   5   60   7   60   9   117   7   126   5   60   7   60   9   118   97   23   51   576   119   11																								
17   Development Services Enterprise   Project Submittal and Support   7   21   5   65   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   61   7   7   7   7   7   7   7   7   7			•	•	7								7											
18   Park & Rec - Community Parks			•	·	7		5		7						7		9							
19   Purchasing & Contracting   Requisition, P.O., and Contract Mgmt   5   15   5   65   8   7   10   10   10   10   10   10   10					9		7		5		5		7				5						574	
21 Real Estatia Assests -PETCO PARK   Sports Centrer-Project   Chrimal Division   92 PT   7 91 5 6 6 9 117 3 54 9 72 9 108 9 72 0 5 5 5 5 6 10 22 Cily Albromey   Chrimal Division   92 PT 5 6 5 7 91 7 91 5 6 6 9 117 3 54 5 40 9 117 3 54 5 6 5 6 5 7 126 5 5 40 9 108 5 40 5 108 5 40 5 108 5 40 9 108 2 40 5 108 5 40 9 108 2 40 5 108 5 40 9 108 2 40 5 1			•	Requisition, P.O., and Contract Mgmt	5	15	5	65	3	24	7	91	5	90	5	40	9	108	7			85	574	
22 Cily Attorney   Criminal Division   9 27 7 8 18 5 40 9 178 3 54 5 40 9 108 5 40 3 51 588 10 24 Park & Rec - Community Parks II   Recreation Facilities Operation   9 27 5 65 5 60 7 126 7 126 7 66 5 60 5 40 5 85 544 10 24 Park & Rec - Community Parks II   Recreational Social/Cultural Program   9 27 5 65 5 60 7 126 7 126 7 65 5 60 7 126 7 66 5 60 7 126 7 66 5 10 126 126 126 126 126 126 126 126 126 126		20	Eng & Cap Proj - Proj. Implementation & Tech Serv	Project Implementation and Tech Serv	9	27	7	91	9	72	9	117	5	90	5	40	5	60	3	24	3	51	572	10
23 Park & Rec. Community Parks II Recreation Facilities Operation 9 2 7 5 65 65 7 126 7 56 5 60 5 60 5 40 5 86 564 10 25 Park A Rec. Community Parks II Recreational/Scolar (Cultural Program 9 27 5 65 65 7 126 7 126 7 56 5 60 5 60 5 40 5 86 564 10 25 Park A Parks Rec. Community Parks II Recreational/Scolar (Cultural Program 5 15 5 15 5 15 7 126 7		21	Real Estate Assets - PETCO PARK	Sports Center-Project	0	0	7	91	7	56	9	117	3	54	9	72	9	108	9	72	0	0	570	10
24 Park & Rec - Community Parks II   Recreational/Social/Cultural Program   9   27   5   65   5   40   5   65   7   126   7   56   5   60   5   40   5   85   564   10   26   Maintenance Assess Districts   Maintenance		22	City Attorney	Criminal Division	9	27	7	91	5	40	9	117	3	54	5	40	9	108	5	40	3	51	568	10
25 Risk Management   Public Liability & Loss Recory   5   15   5   15   7		23	Park & Rec - Community Parks II	Recreation Facilities Operation	9	27	5	65	7	56	5	65	7	126	5	40	5	60	5	40	5	85	564	10
Maintenance Assess Districts   Maintenance Assess Districts   S   15   9   177   9   72   0   0   3   54   9   72   9   108   5   40   5   85   583   10		24	Park & Rec - Community Parks II	Recreational/Social/Cultural Program	9	27	5	65	5	40	5	65	7	126	7	56	5	60	5	40	5	85	564	10
27 City Retirement System		25		Public Liability & Loss Recvry	5	15	5	65	7		9	117			7								564	
28   Park & Roc - Community Parks II   Senior & Therapeutic Programs   5   15   5   65   5   40   5   65   7   126   5   40   7   84   7   56   7   85   556   556   10     30   City Auditor and Comptroller   Grani/O&M   5   15   5   65   65   3   24   9   117   3   54   9   72   7   84   9   72   7   19   551     31   Real Estate Assets - CUALCOMM Stadium   Chargers Practice Facility   18   18   19   19   19   19   19   19											-													
City Auditor and Comptroller  Grant/O&M  City Auditor and Comptroller  Grant/O&M  Comptroller  Grant/Comptroller  Grant/Comptr			,		-						-													
30 Cliy Auditor and Comptroller Gran/O&M 5 15 5 65 3 24 9 117 3 54 9 72 7 84 9 72 3 51 554 10 31 Real Estate Assets - OUALCOMM Stadium Chargers Practice Facility 5 15 5 5 65 3 24 9 117 7 126 9 72 5 60 9 72 7 19 551 10 32 City Retirement System Investments 3 9 7 91 0 0 9 117 7 126 9 72 5 60 9 72 0 0 547 10 33 Real Estate Assets Assets Assets Assets Assets Assets Assets Assets Asset Management & Marketing 5 15 5 65 7 56 9 117 7 126 9 72 5 60 9 72 3 51 546 10 34 Water Department Lakes & Recreation/Reservoir Mgmt 5 15 5 65 7 56 9 117 7 3 54 9 72 9 108 9 72 3 51 546 10 35 Water Department Business Operations Section 9 2 7 7 91 0 0 0 9 117 3 54 9 72 9 108 9 72 3 51 544 10 36 Real Estate Assets - PETCO PARK Operations and Maintenance 7 21 7 91 0 0 0 0 7 126 5 40 9 108 9 72 3 51 544 10 38 City Agency San Diego Data Processing Corp 9 27 9 17 9 17 9 72 9 117 3 54 9 72 9 108 9 72 0 108 3 24 3 36 1 538 10 40 Debt Management Department Speartment Speartment Special Dist Fin & Admin 5 15 5 65 5 65 3 24 9 117 7 126 5 40 5 60 5 60 5 10 5 10 538 10 41 Envir's Services - Refuse Disposal Fee Collection 15 15 5 65 5 65 3 24 9 117 7 126 5 40 5 60 5 40 3 51 538 10 42 General Services - Refuse Disposal Margement Department Acquisition, Fitting and Disposal 5 15 5 65 5 65 7 9 17 9 17 9 12 9 17 7 126 5 6 7 8 8 7 8 7				. 9							-													
Seal Estate Assets - QUALCOMM Stadium   Chargers Practice Facility   5   15   3   39   0   0   0   0   7   126   9   72   9   108   9   72   7   119   551   10   10   12   10   10   10   10   1																			-					
32 City Retirement System Investments			·	Grant/O&M	5	15	5	65		24	9	117	3	54	9				9	72		51	554	10
Asset Management & Marketing   S   15   5   65   7   56   9   117   3   54   7   56   5   60   9   72   3   51   546   10				•							•								-					
34         Water Department         Lakes & Recreation/Reservoir Mgmt         5         15         5         65         7         56         5         65         9         162         3         24         3         36         9         72         3         51         546         10           35         Water Department         Business Operations and Maintenance         3         9         7         2         9         117         3         54         9         72         9         10         0         0         0         17         126         9         72         9         17         9         117         3         54         9         72         9         10         0         0         0         0         0         7         126         5         40         9         108         9         72         5         85         5         40         0			· ·								•		-											
35         Water Department         Business Operations Section         9         27         7         91         0         0         9         117         3         54         9         72         5         60         9         72         3         51         544         10           36         Real Estate Assets - PETCO PARK         Operations and Maintenance         3         9         3         3         9         72         9         117         3         54         9         72         9         108         9         72         0         0         5         40         9         72         9         118         9         72         9         118         9         72         9         118         9         72         9         118         9         72         9         118         41         5         40         9         117         3         54         5         40         9         72         5         84         7         56         7         84         7         56         3         54         7         56         7         84         7         56         3         51         53         56         5																			-					
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37 Water Department Plant Operations 7 2.1 7 9.1 0 0 0 0 0 7 126 5 40 9 108 9 72 5 85 543 10 38 City Agency San Diego Data Processing Corp 9 27 9 117 9 72 9 117 3 54 5 40 3 36 3 24 3 51 538 10 39 Debt Management Department Generund Fine & Admin 5 15 5 66 5 40 9 117 3 54 7 56 7 84 7 56 3 51 538 10 40 Debt Management Department Special Dist Fin & Admin 5 15 5 66 5 40 9 117 3 54 7 56 7 84 7 56 3 51 538 10 41 Envir Services - Requise Disposal Fee Collection 5 15 5 66 3 24 9 117 7 126 5 40 5 60 5 40 3 51 538 10 41 Envir Services - Equipment - Operations Acquisition, Fitting and Disposal 5 15 5 66 3 24 9 117 7 126 5 40 5 60 5 40 3 51 538 10 41 Envir Services - Equipment - Operations Acquisition, Fitting and Disposal 5 15 5 66 3 24 9 117 7 126 5 40 5 60 5 40 3 51 538 10 43 Citywide Revenues Major General Fund Revenues 0 0 0 0 0 0 9 72 0 10 9 162 9 72 9 108 9 72 0 108 45 Envir Services - Refuse Disposal Miramar Landfill Operations 7 21 7 91 9 72 0 10 7 126 7 56 5 60 7 56 3 51 533 10 46 City Agency Redevelopment Agency 7 21 9 117 0 0 0 9 117 3 54 9 72 9 108 9 72 0 56 3 51 532 9 40 City Treasurer General Accounting 5 15 5 65 5 65 3 24 9 117 7 126 5 40 5 60 7 56 3 51 532 9 40 City Treasurer General Accounting 5 15 5 65 5 65 3 24 9 117 7 126 5 40 7 56 5 60 7 56 3 51 530 9 52 City Treasurer Mater Pollution Prevnt Water Shed Coordination 9 10 10 10 10 10 10 10 10 10 10 10 10 10			·	·																				
38 City Agency San Diego Data Processing Corp 9 27 9 117 9 72 9 117 3 54 5 40 3 36 3 24 3 51 538 10 39 Debt Management Department Gen Fund Fin & Admin 5 15 5 65 5 40 9 117 3 54 7 56 7 84 7 56 3 51 538 10 40 Debt Management Department Special Dist Fin & Admin 5 15 5 65 5 40 9 117 7 126 5 40 5 60 5 40 3 51 538 10 41 Envir Services - Refuse Disposal Fee Collection 5 15 5 65 5 40 9 117 7 126 5 40 5 60 5 40 3 51 538 10 42 General Services - Equipment - Operations Acquisition, Fitting and Disposal 5 15 5 65 5 65 3 24 9 117 7 126 5 40 5 60 5 40 3 51 538 10 43 Citywide Revenues Major General Fund Deventurs Major General Fund Revenues Major Genera				·																				
39   Debt Management Department   Gen Fund Fin & Admin   5   15   5   65   5   40   9   117   3   54   7   56   7   84   7   56   3   51   538   10     40   Debt Management Department   Special Dist Fin & Admin   5   15   5   65   5   40   9   117   7   126   5   67   84   7   56   3   51   538   10     41   Envir Services - Refuse Disposal   Fee Collection   5   15   5   65   3   24   9   117   7   126   5   40   5   60   5   40   3   51   538   10     42   General Services - Equipment - Operations   Acquisition, Fitting and Disposal   5   15   5   65   3   24   9   117   7   126   5   40   5   60   5   40   3   51   538   10     43   Citywide Revenues   Major General Fund Revenues			•	•	-																			
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43 Citywide Revenues																								
44       Real Estate Assets - PETCO PARK       Ballpark Facility       0       0       0       3       39       9       72       9       117       3       54       9       72       9       108       9       72       0       0       534       10         45       Envir Services - Refuse Disposal       Miramar Landfill Operations       7       21       7       91       9       72       0       0       7       56       5       60       7       56       3       51       533       10         46       City Agency       Redevelopment Agency       7       21       9       117       0       0       9       117       3       54       7       56       5       60       7       56       3       51       533       10         47       General Services - Storm Water Pollution Prevnt       Watershed Coordination       3       9       7       91       0       0       7       91       3       54       7       56       9       108       9       72       3       51       532       9         48       Office of the CIO-Information Technology       Management & Support       5       15 <td< td=""><td></td><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>			· · · · · · · · · · · · · · · · · · ·		-																			
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53 Park & Rec - Golf Course Énterprise Fund Torrey Pines Golf Course 7 21 7 91 9 72 0 0 7 126 5 40 3 36 <b>7</b> 56 <b>5</b> 85 <b>527 9</b> 54 City Auditor and Comptroller Payroll 5 15 5 65 0 0 9 117 <b>7</b> 126 <b>5</b> 40 <b>7</b> 84 3 24 3 51 <b>522 9</b>		51	Water Department	Water Laboratory	7	21	7	91	3	24	3	39	5	90	5	40			7	56	5	85	530	9
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		53	•	,	7																			
55 Purchasing & Contracting Public Works Contracting <b>5</b> 15 3 39 5 40 9 117 3 54 5 40 9 108 7 56 3 51 <b>520 9</b>																								
		55	Purchasing & Contracting	Public Works Contracting	5	15	3	39	5	40	9	117	3	54	5	40	9	108	7	56	3	51	520	9

#### ATTACHMENT C

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CITY OF SAN DIEGO	See Footnotes for explanation of columns>	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]
CITYWIDE RISK ASSESSMENT FY2008			Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		
			TEs		Ехр		Rev		O Tr		Liq		Cmplx		Regs		Pub		IC	Risk	Rank
Ln # DEPARTMENT TITLE	ACTIVITY GROUP			Ехр		Rev		O Tr		Liq	•	Cmplx		Regs		Pub	8	IC		Score	
56 City Treasurer	Parking Administration	5	15	5	65	5	40	5	65	7	126	5		5		7	56	3	51	518	
57 City Agency	Centre City Development Corp	9	27	9	117	9	72	0	0	3	54	7	56	7	84	7	56	3	51	517	9
58 Library	Branch Libraries	9	27	7	91	7	56	0	0	7	126	5	40	3	36	7	56	5	85	517	9
59 San Diego Fire-Rescue	Emergency Services	9	27	9	117	7	56	0	0	3	54	7		7		9	72	3	51	517	9
60 City Auditor and Comptroller	RDA and Other Enterprise	3	9	3	39	5	40	9	117	3	54	7	56	5	60	7	56	5	85	516	
61 Water Department	System Operations	9	27	7	91	3	24	3	39	7	126	3		5		5	40	5	85	516	
62 City Planning and Community Investment	Facilities Financing	5	15	5	65	7	56	9	117	3	54	7		5		5	40	3	51	514	
63 Development Services Enterprise	Engineer Plan Check	5	15	5	65	0	0	7	91	3	54	7		9		9	72	3	51	512	
64 General Services - Storm Water Pollution Prevnt	Receiving Water Monitoring	5	15	7	91	0	0	5	65	3	54	7		9		9	72	3	51	512	
65 Water Department	Water Construction	9	27	7	91	5	40	0	0	7	126	3		5		7	56	5	85	509	
66 Purchasing & Contracting - Equal Opp Contrctng	Business Opportunity Center	3	9	5	65	3	24	9	117	3	54	3		9		7	56	3	51	508	
67 City Auditor and Comptroller	CAP/Debt	5	15	3	39	5	40	9	117	3	54	7	56	5		5	40	5	85	506	
68 Debt Management Department	Ent Fund Fin & Admin	3	9	3	39	5	40	9	117	3	54	7	56	7		7	56	3	51	506	
69 City Agency	San Diego Housing Commission	9	27	9	117	9	72	3	39	3	54	7		7		7	56	0	0	505	
70 Eng & Cap Proj - Field Engineering	Construction Inspection	7	21	7	91	7	56	7	91	3	54	5		5		5	40	3	51	504	
71 Metro Wastewater - MWWD	Admin. Services - Administration	3	9	5	65	9	72	0	0	3	54	9		9		9	72	3	51	503	
72 City Auditor and Comptroller	CAFR/Fin Reporting	3	9	3	39	0	0	9	117	0	0	9		9		9	72	5	85	502	
73 City Clerk	Elections & Information Management	5 5	15	5	65	3	24	3	39	3	54	9		9		9	72	3	51	502	
73 City Clerk 74 City Planning and Community Investment	<u> </u>	5 5		7	91	3 7	56	9	117	3	54	9 5	40	3	36	5	40	3	51	500	
75 Eng & Cap Proj - E&CP Wtr/Wastewtr Field Eng	Economic Development Activity Group Wastewater-Facilities Const Insp	5	15	5		7	56			3	54	5	40	5 5		5	40			498	
	·	-	15	-	65 65			9	117					5 5	60	-		3	51		
76 Eng & Cap Proj - E&CP Wtr/Wastewtr Field Eng	Water-Facilities Const Insp	5	15	5	65	7	56	9	117	3	54	5	40	-	60	5	40	3	51	498	
77 Risk Management	Administration	5	15	5	65	5	40	9	117	3	54	7		5	60	5	40	3	51	498	
78 City Planning and Community Investment	Community Planning	5	15	5	65	5	40	5	65	3	54	7		5	60	7	56	5	85	496	9
79 City Treasurer	Business & Rent Taxes/TOT	5	15	5	65	9	72	5	65	7	126	7		3		7	56	0	0	491	9
80 City Treasurer	Consolidated Pymt Processing	5	15	5	65	0	0	9	117	7	126	5	40	3		5	40	3	51	490	
81 Office of Homeland Security	Plans and Training	5	15	5	65	0	0	7	91	3	54	9		7	84	7	56	3	51	488	
82 Park & Rec - Community Parks II	Park & Building Maintenance	9	27	7	91	3	24	5	65	5	90	5	40	5	60	5	40	3	51	488	
83 Park & Rec - Developed Regional Parks	Administration	3	9	5	65	0	0	9	117	5	90	7	56	5	60	5	40	3	51	488	
84 San Diego Fire-Rescue	Support Services	5	15	7	91	3	24	7	91	5	90	3		5		5	40	3	51	486	
85 Water Department	Capital Improvement Projects	5	15	9	117	0	0	0	0	5	90	7	56	7	84	9	72	3	51	485	
86 San Diego Fire-Rescue - Emer. Med. Serv. Fund	Emergency Medical Services	7	21	7	91	7	56	3	39	3	54	5	40	5		9	72	3	51	484	
87 Envir Services - Collection Services	Refuse Collection	9	27	9	117	0	0	3	39	5	90	3		5	60	9	72	3	51	480	
88 City Attorney	Management	7	21	7	91	5	40	0	0	3	54	5		9		9	72	3	51	477	
89 Metro Wastewater - MWWD	Wastewater Treatment & Disposal - Admin	5	15	5	65	7	56	0	0	3	54	7	56	9	108	9	72	3	51	477	9
90 Metro Wastewater - MWWD	WWTD - Point Loma Treatment Plant	9	27	7	91	0	0	0	0	3	54	9	72	9	108	9	72	3	51	475	9
91 Spec Promo Prog - Capital Improvements	Cap. Improv., Safety & Maint. of Visitor Facilities	0	0	9	117	9	72	0	0	3	54	7	56	7	84	5	40	3	51	474	9
92 City Planning and Community Investment	Community Services	5	15	5	65	5	40	5	65	0	0	9		9		7	56	3	51	472	
93 City Treasurer	Parking Meter Operations	5	15	5	65	7	56	3	39	7	126	5	40	3	36	5	40	3	51	468	8
94 Purchasing & Contracting - Central Stores	Stores Accounting	3	9	7	91	9	72	3	39	5	90	5		3		5	40	3	51	468	
95 Library	Central Library	9	27	7	91	5	40	0	0	7	126	5	40	3	36	7	56	3	51	467	8
96 TransNet	TransNet half-cent Sales Tax	0	0	9	117	9	72	0	0	3	54	7		5		7	56	3	51	466	
97 Water Department	Safety Program	5	15	5	65	0	0	3	39	5	90	5		9		3	24	5	85	466	
98 City Agency	Southern Economic Development Corp	5	15	9	117	0	0	0	0	3	54	9		7	84	9	72	3	51	465	
99 Library	Development Program	3	9	5	65	0	0	5	65	7	126	5	40	3	36	9	72	3	51	464	
100 Park & Rec - Open Space Division	Administration	5	15	5	65	5	40	7	91	3	54	3		7		5	40	3	51	464	
	Emergency Medical Services	_	_	_		_	0.4	5		_		_		7		9		_			_
101 Public Safety 102 Water Department	Water System Engineering	3 7	9 21	5 5	65 65	3	24	9	65 117	3	54 54	<b>5</b> 7	40 56	3	84 36	<b>9</b> 5	72 40	3	51 51	464 464	
103 Metro Wastewater - MWWD	WWTD - North City Water Reclamation Plant	5	15	7	91	0	0	0	0	3	54	9		9		9	72	3	51	463	
104 Metro Wastewater - MWWD	WWTD - North City Water Reclamation Plant WWTD - South Bay Water Reclamation Plant	5 5		7	91	0	0	0	0	3	54 54	9		9			72 72				
105 Water Department	Human Resources	5 7	15 21	3	39	0	0	9	117	3	54 54	9 5		7		9 7	56	3 3	51 51	463 462	
106 City Clerk	Legislative Services	, 5	15	5 5	65	3	24	0	0	3	54 54	9		9		9	72	3	51 51	462 461	
107 Purchasing & Contracting	8	3	9	3	39	0	0	9	117	3	54	3		9		7	56	3	51	458	
107 Purchasing & Contracting 108 Real Estate Assets	Purchasing & Contracting Admin  Management	5 5		5 5	65	0	0	9	117	3	54 54	3 7		5		, 5	40	3	51 51	458	
	Repair and Maintenance	9	15											3							
109 General Services - Equipment - Operations	перан ани манценание	9	27	9	117	7	56	0	0	5	90	3	24	3	36	7	56	3	51	457	ð

#### ATTACHMENT C

CITY OF SAN DIEGO CITYWIDE RISK ASSESSMENT FY2008	See Footnotes for explanation of columns	[1]	[2] Wt	[3]	[4] Wt	[5]	[6] Wt	[7]	[8] <i>Wt</i>	[9]	[10] <i>Wt</i>	[11]	[12] <i>Wt</i>	[13]	[14] <i>Wt</i>	[15]	[16]   <i>Wt</i>	[17]	[18] <i>Wt</i>	[19]	[20]
		ı	FTEs		Exp		Rev		O Tr		Liq		Cmpl	K	Regs		Pub		IC	Risk	Rank
Ln # DEPARTMENT TITLE	ACTIVITY GROUP		3	Exp	13	Rev		O Tr		Liq		Cmplx		Regs		Pub					10ths
110 Purchasing & Contracting - Equal Opp. Contrctng	Consultant Services	3	9	3	39	3	24	7	91	3	54	3	24	9	108	7	56	3	51	456	8
111 Metro Wastewater - MWWD	Environ. Monitoring & Tech. Services - Admin	3	9	5	65	5	40	0	0	3	54	7	56	9	108	9	72	3	51	455	8
112 Police Department	Investigations I	9	27	7	91	7		0	0	5	90	7				3	24	3	51	455	8
113 Metro Wastewater - MWWD	WWTD - Metropolitan Biosolids Center (MBC)	7	21	7	91	0	0	0	0	3	54	7	56	9	108	9	72	3	51	453	8
114 Office of the CIO-Information Technology	Infrastructure & Enterprise Architecture	3	9	3	39	5	40	7	91	3	54	7	56	3	36	5	40	5	85	450	8
115 Office of the CIO-Information Technology	Program Management Office	3	9	5	65	5	40	5	65	3	54	7	56	3	36	5	40	5	85	450	8
116 Real Estate Assets	Real Estate Assets Department	0	0	0	0	9	72	9	117	3	54	7	56	5	60	5	40	3	51	450	8
117 Personnel Department	Classifications/Salary	5	15	5	65	0	0	9	117	0	0	9	72	9	108	9	72	0	0	449	8
118 Real Estate Assets-Concourse & Park. Garages	Municipal Parking Garage	3	9	5	65	7	56	5	65	3	54	7	56	3	36	7	56	3	51	448	8
119 Park & Rec - Administrative Svcs	Department Grants	3	9	5	65	0	0	7	91	5	90	5	40	5	60	5	40	3	51	446	8
120 Library Grant Funds	Library Grant Funds	5	15	5	65	5	40	0	0	7	126	3	24	7	84	5	40	3	51	445	8
121 Financial Management	Annual Budget Development	5	15	5	65	3	24	9	117	0	0	5	40	5	60	9	72	3	51	444	8
122 Financial Management	Current Yr Budget Monitoring/CIP	5	15	5	65	3	24	9	117	0	0	5	40	5	60	9	72	3	51	444	8
123 General Services - Street Division - General Fund	Roadways	9	27	7	91	9	72	0	0	3	54	7	56	3	36	7	56	3	51	443	8
124 Metro Wastewater - MWWD	EMTS - Lab	9	27	7	91	0	0	0	0	3	54	5	40	9	108	9	72	3	51	443	8
125 Commission for Arts and Culture	Public Art	3	9	3	39	3	24	5	65	5	90	5	40	7	84	5	40	3	51	442	8
126 Eng & Cap Proj - Architectural Eng. & Contracts	Project Management III	5	15	5	65	7	56	0	0	3	54	9	72	9	108	9	72	0	0	442	8
127 Office of the CIO-Information Technology	IT Financial Services	3	9	3	39	5	40	9	117	3	54	9	72	3	36	3	24	3	51	442	8
128 San Diego Fire-Rescue	Fire Prevention	7	21	5	65	7	56	3	39	3	54	3	24	5	60	9	72	3	51	442	8
129 San Diego Fire-Rescue	Lifeguard Services	9	27	7	91	3		3	39	3	54	3		5		9	72	3	51	442	8
130 Purchasing & Contracting - Equal Opp. Contracting	EOCP-Contract and Labor Compliance	5	15	5	65	5		9	117	0	0	3		9		9	72	0	0	441	8
131 City Clerk	Records & Info Management	5	15			3		0	0	3	54	5				9		5	85	439	8
132 Park & Rec - Developed Regional Parks	CityWide Maintenance Services	9	27	7	91	7		0	0	5	90	3		5		5	40	3	51	439	8
133 Personnel Department	Employee Records/Payroll Processing	5	15	5	65	0	0	9	117	3	54	7				9		0	0	439	8
134 Envir Services - Collection Services	Curbside Greenery	9	27	7	91	0	0	3	39	5	90	3		5		7	56	3	51	438	8
135 City Treasurer	Administration	5	15	-	65	0			91	3	54	7				9	72	0	0	437	8
136 City Retirement System	Benefits Admin	5	15			0			117	0	0	9				7	56	3	51	436	8
137 Eng & Cap Proj - Trans. Engineering - Ops	Transportation Alternatives Program	3	9		65	0			0	9	162	5					0	3	51	435	8
138 Metro Wastewater - MWWD	CIP	7	21	9	117	0			0	0	0	7				9		5	85	435	8
139 Metro Wastewater - MWWD	WWTD - Central Support	9	27	7	91	0	0		0	3	54	9				7	56	3	51	435	7
140 City Auditor and Comptroller	Administrative Division	5	15		65	0	0		117	3	54	7				5	40	3	51	434	7
141 Commission for Arts and Culture	Admin, Allocations, Creative Communities	3	9	5	65	0			91	3	54	5				5	40	3	51	434	7
142 Eng & Cap Proj - Field Engineering	Administration	5	15		65	0		7	91	3	54	7				5	40	3	51	432	7
143 Park & Rec - Developed Regional Parks	Beaches/Shoreline Parks	7	21	7	91	3		5	65	0	0	3				9	72	3	51	432	7
144 Park & Rec - Developed Regional Parks	BP & Horticultural Management	9	27	5	65	7		3	39	3	54	3		5		7	56	3	51	432	7
145 City Clerk	Council Actions	3	9		65	0		0	0	3	54	9				9		3	51	431	7
146 Eng & Cap Proj - Trans. Engineering-Design	Traffic Signals	5	15		65	7		3	39	3	54	5				5	40	5	85	430	7
147 General Services - Street Division - General Fund	Storm Drains	7	21	7	91	7		0	0	3	54	7				5	40	3	51	429	7
148 Park & Rec - Golf Course Enterprise Fund	Balboa Park Golf Course	5	15		65	7	56	0	0	7	126	5					40	3	51	429	7
149 Park & Rec - Golf Course Enterprise Fund	Mission Bay Golf Course	5	15			7	56	0	0	7	126	5					40	3	51	429	7
150 Office of the CIO-Communications	Maint Elect & Comm Equipment	7	21		91	9		3	39	3	54	5					24	3	51	428	7
151 Water Department	General Government Services	0	0		65	0			0	3	54	9				7	56		119	426	7
152 Gas Tax	E&CP, Gen Serv, Park & Rec	0	0	7	91	9		0	0	3	54	7				5	40	3	51	424	7
153 General Services - Storm Water Pollution Prev.	Public Education	3	9	5	65	0		5	65	3	54	7				5	40	3	51	424	7
154 Envir Services - Collection Services	Curbside Recycling	9	27			3		0	0	5	90	3					56	3	51	423	7
155 Park & Rec - Developed Regional Parks	Division-Wide Support Services	5	15			0		9	117	7	126	5		3		3		0	0	423	7
156 Office of the CIO-Information Technology	Computing Infrastructure Support Organization	5	15			7		5	65	3	54	7		•			24	3	51	422	7
157 Eng & Cap Proj - Trans. Engineering-Design	Bridges	5	15		65	7		3	39	3	54	5				5	40	3	51	420	7
158 Eng & Cap Proj - Trans. Engineering-Design	Roadway/Street Projects	5	15		65	7		3	39	3	54	5				5	40	3	51	420	7
159 Water Department	CIP Water Review	5	15		65	9		9	117	0	0	0				5	40	3	51	420	7
160 Community and Economic Development	Redevelopment - Management	7	21	5	65	7		0	0	3	54	7				7	56	3	51	419	7
161 Water Department	Customer Support - Meter Services	9	27	7	91	0		9	117	0	0	0				9	72	3	51	418	7
162 Park & Rec - Developed Regional Parks	BP Facility Management & Citywide Dance	7	21			5		0	0	7	126	3					56	3	51	417	7
163 Personnel Department	Data Systems Administration	3	9			0		9	117	0	0	9						0	0	417	7
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CITY OF SAN DIEGO CITYWIDE RISK ASSESSMENT FY2008	See Footnotes for explanation of columns		[2] <i>Wt</i>	[3]	[4] Wt	[5]	[6] <i>Wt</i>	[7]	[8] Wt	[9]	[10]	[11]	Wt	[13]	Wt		[16] <i>Wt</i>	[17]	Wt	[19]	[20]
Ln # DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	FTEs 3	Ехр	Exp 13	Rev	Rev 8	O Tr	O Tr 13	Liq	Liq 18	Cmplx	Cmpl: 8	x Regs	Regs 12		Pub 8	IC	IC 17	Score	Rank 10ths
164 Personnel Department 165 Office of the CIO-Communications 166 San Diego Fire-Rescue 167 Special Events	Liaison Communication Eng & Support Services Communications Special Events	3 3 7 3 5	9 9 21 9	5 5 7 5 7	65 65 91 65 91	0 7 3 5 0	0 56 24 40 0	7 5 3 3 9	91 65 39 39 117	0 3 5 3 3	0 54 90 54 54	9 7 3 5 3	56 3 24 5 40	9 3 3 5	108 36 36 60		24 40 56	0 3 3 3 3	0 51 51 51 51	417 416 416 414 412	7 7 7
<ul><li>168 Water Department</li><li>169 General Services - Storm Water Pollution Prev.</li><li>170 Park &amp; Rec - Community Parks II</li></ul>	Water Operations Administration Administration Division Wide Support Services	5 3	15 15 9	5 3	65 39	0	0	5 7	65 91	5 5	90 90	5 7	40	7	84	0 5	0	3	51 0	412 410 409	7
<ul> <li>171 Balboa/Mission Bay Improvement</li> <li>172 City Planning and Community Investment</li> <li>173 City Planning and Community Investment</li> </ul>	Debt Service Support Services Transportation Planning	0 5 5	0 15 15		91 65 65	7 3 3	56 24 24	0 <b>7</b> 5	0 91 65	3 3 3	54 54 54	7 3 3	56 24	5 5	60 60	5 3 5	40 24	3 3 5	51 51 85	408 408 408	7
<ul> <li>174 Envir Services - Resource Management</li> <li>175 General Services - Equipment - Operations</li> <li>176 Park &amp; Rec - Mt. Hope Cemetery</li> </ul>	Budget/Revenue Development and Admin Support Services Perpetuity Fund Investment Services	5 5 0	15 15 0	5 7 3	65 91 39	9 7 3	72 56 24	9 0 7	117 0 91	3 3	54 54 54	3 5 9	40 72	5 3	60 36		40 40	0 3 3	0 51 51	407 407 407	7
<ul><li>177 Real Estate Assets</li><li>178 Eng &amp; Cap Proj - Trans. Engineering-Design</li><li>179 Financial Management</li></ul>	Real Estate Acquisition/Valuation Administration Revenue and Forecasting	5 5 5	15 15 15	5 5 5	65 65 65	0 5 0	0 40 0	7 3 9	91 39 117	0 3 0	0 54 0	7 5 3	40	5	60	<b>9</b> 5 9	40	0 3 3	0 51 51	407 404 404	7
<ul> <li>180 Purchasing &amp; Contracting - Central Stores</li> <li>181 Purchasing &amp; Contracting - Central Stores</li> <li>182 City Auditor and Comptroller</li> </ul>	Inventory Purchases Storeroom Operations AP and Systems	0 5 5	0 15 15	7 7 5	91 91 65	9 7 0	72 56 0	0 0 9	0 0 117	5 5 <b>3</b>	90 90 54	5 5 5	40 40	3	36 36		24 24	3 3	51 51 51	404 403 402	7
<ul> <li>183 General Services - Facilities</li> <li>184 General Services - Publishing Services</li> <li>185 Eng &amp; Cap Proj - Water and Sewer Design</li> <li>186 Development Services Enterprise</li> </ul>	Region 2 Citywide Photocopy Wastewater-Design CIP Automation/Records	9 3 9 7	27 9 27 21	7 5 7 7	91 65 91 91	0 7 7 0	0 56 56 0	3 5 9	39 65 117 117	3 0 3	54 54 0 54	5 5 3 5	40 3 24	3 5	36 60	5 3 3 3	24 24	3 3 0 3	51 51 0 51	402 400 399 398	7 6
187 General Services - Facilities 188 Park & Rec - Developed Regional Parks 189 Real Estate Assets - Airports	Administration / Management Mission Bay Park Montgomery Field	5 9 5	15 27 15	5 9 5	65 117 65	0 3 7	0 24 56	5 0 0	65 0 0	3 5 5	54 90 90	9	72	3 7	36 84	5 7 5	40 56	3 0 0	51 0 0	398 398 398	6
<ul><li>190 General Services - Facilities</li><li>191 City Planning and Community Investment</li><li>192 Police Department</li></ul>	Region 1 General Plan Information Services	7 3 9	21 9 27	7 5 7	91 65 91	0 5 5	0 40 40	3 5 5	39 65 65	3 0 3	54 0 54	5 3 7	40 3 24	5 7	60 84	5 7 3	40 56	3 3 0	51 51 0	396 394 393	6
<ul> <li>193 Eng &amp; Cap Proj - Field Engineering</li> <li>194 Envir Services - Waste Mgmt-Miramar Closure</li> <li>195 General Services - Street Div General Fund</li> </ul>	Materials Testing Field Operations Electrical	5 7 7	15 21 21	7 5 7	91 65 91	7 5 7	56 40 56	0 0	0 0	3 <b>5</b> 3	54 90 54	3 3 5	3 24 5 40	5 3	60 36		40 40	3 3	51 51 51	391 391 389	6 6
196 Personnel Department 197 Water Department 198 General Services - Contracts Division	Recruiting & Examining Water Department GRC/Improvements	7 0 3	21 0 9	5 0 5	65 0 65	0 9 7	0 72 56	5 0 5	65 0 65	0 5 0	0 90 0	7 5 3	40 3 24	5 5	60 60	9 5 7	40 56	0 5 3	0 85 51	387 387 386	6
<ul> <li>199 Storm Drain Fund</li> <li>200 City Planning and Community Investment</li> <li>201 General Services - Storm Water Pollution Prev.</li> <li>202 Water Department</li> </ul>	Gen. Ser., MWWD, NPDES, Pub. Liability Res. Management Investigations and Enforcement Recycled Water Program	0 3 5 5	0 9 15 15	7 5 5 5	91 65 65 65	7 0 3 7	56 0 24 56	0 <b>0</b> 3 3	0 39 39	3 5 3	54 54 90 54	7 3 5 0	3 24 5 40	9	108		72	3 3 3 3	51 51 51 51	384 383 380 380	6 6
<ul> <li>203 Eng &amp; Cap Proj - Water and Sewer Design</li> <li>204 Personnel Department</li> <li>205 Water Department</li> <li>206 Business Operations and Administration</li> </ul>	Water-Design CIP Civil Service Commission Support Customer Services Office Business Operations & Admin	5 3 9 5	15 9 27 15	5 3 7 5	65 39 91 65	7 0 9 3	56 0 72 24	9 3 0 9	117 39 0 117	0 3 3 3	0 54 54 54	5 7 5 3	56 40	9	108 36	3 9 7 5	72 56	0 0 0	0 0 0	377 377 376 375	6
200 Business Operations and Administration 207 Financial Management 208 Personnel Department 209 Metro Wastewater - MWWD	Management Employee Records Background Check WWC - Pump Stations	3 3 7	9 9 21	3	39 39 91	0 0	0 0 0	9 7 0	117	3 0 3	54 0	3 7 7	24 56	5 9	60	9	72	0	0 0 0 51	375 375 375 373	6 6
<ul><li>210 San Diego Fire-Rescue</li><li>211 Park &amp; Rec - Developed Regional Parks</li><li>212 Eng &amp; Cap Proj - Field Engineering</li></ul>	Special Operations Balboa Park Rangers Land Survey	5 5 7	15 15 21	5 5	65 65 65	7 3 7	56 24 56	0 3 0	0 39 0	3 3	54 54 54	3 3	24 3 24 3 24	3 5 5	36 60 60	9 5 5	72 40 40	3 3 3	51 51 51	373 372 371	6 6 6
213 Metro Wastewater - MWWD 214 Police Department 215 Mission Bay Improvements Fund	Admin. Services - Finance Traffic Mission Bay Improvements Fund	7 9 0	21 27 0	5 9 5	65 117 65	0 9 7	0 72 56	0 0 5	0 0 65	3 0	54 54 0	9 3 7	24 56	3 3	36 36	5 5	40 40	3 0 3	51 0 51	371 370 369	6 6
<ul><li>216 Regional Park Improvement Fund</li><li>217 General Services - Publishing Services</li></ul>	Regional Park Improvement Fund Printing Services	0 5	0 15		65 65	7 7	56 56	5 5	65 65	0	0	7 5						3 3	51 51	369 368	

CITY OF SAN DIEGO CITYWIDE RISK ASSESSMENT FY2008	See Footnotes for explanation of columns:		[2] <i>Wt</i> FTEs	[3]	[4] <i>Wt</i> Exp	[5]	[6] <i>Wt</i> Rev	[7]	[8] <i>Wt</i> O Tr	[9]	[10] <i>Wt</i> Liq	[11]	[12] <i>Wt</i> Cmplx		[14] <i>Wt</i> Regs	[15]	[16]   <i>Wt</i> Pub		Wt	[19] Risk	[20]
Ln # DEPARTMENT TITLE	ACTIVITY GROUP	FTEs		Exp	13	Rev		O Tr		Liq		Cmplx		Regs	12	Pub					10ths
218 Eng & Cap Proj - Trans. Engineering - Ops	Respond to Traffic Requests	5	15	5	65	7	56	0	0	0	0	0	0	9	108	9	72	3	51	367	6
219 General Services - Storm Water Pollution Prev.	Engineering and BMP Development	3	9	5	65	3	24	0	0	3	54	7	56	3	36	9	72	3	51	367	6
220 Office Of Ethics & Integrity	ADA	3	9	5	65	5	40	0	0	3	54	0	0	9	108	5		3	51	367	6
221 San Diego Fire-Rescue	Fiscal & Information Services	5	15	5	65	0		9	117	3	54	5	40	0	0	3		3	51	366	6
222 Envir Services - Refuse Disposal	Post Closure Maint/Regulatory Compliance	5	15	5	65	3	24	0	0	3	54	9		5	60	3			51	365	6
223 Customer Services	Community Service Centers	5	15	5	65	5	40	7	91	3	54	3		0	0	3		3	51	364	6
224 Development Services Enterprise	Inspection Services	9	27	7	91	0		0	0	3	54	3		5	60	7		3	51	363	6
225 Eng & Cap Proj - Architect. Eng. & Contracts	Access Law/Design Review	3	9	3	39	5	40	3	39	0	0	7	56	9	108	9	72	0	0	363	6
226 General Services - Street Div General Fund	Street Division - General Fund	9	27	7	91	7		0	0	3	54	3	24	3	36	3		3	51	363	6
227 General Services - Street Div General Fund	Urban Forestry	9	27	7	91	7	56	0	0	3	54	3	24	3	36	3		3	51	363	6
228 Library	READ/San Diego	5	15	5	65	3		0	0	5	90	5	40	3	36	5		3	51	361	6
229 Water Department	Department Management	3	9	5	65	0		9	117	3	54	0		5	60	7		0	0	361	6
230 Police Department	Crime Laboratory	9	27	7	91	5		0	0	3	54	3		7	84	5		0	0	360	6
231 Purchasing & Contracting	Division Management and Support	3	9	3	39	0	0	9	117	3	54	0	0	7	84	7		0	0	359	5
232 Eng & Cap Proj - Architect. Eng. & Contracts	Project Management I/CDBG	5	15	5	65	5		5	65	0	0	9		5	60	5		0	0	357	5
233 Eng & Cap Proj - Trans. Engineering - Ops	Administration	3	9	3	39	0	0	3	39	9	162	3		5	60	3		0	0	357	5
234 General Services - Street Div General Fund	Traffic	7	21	7	91	7	56	0	0	3	54	3	24	3	36	3		3	51	357	5
235 San Diego Fire-Rescue	Human Resources	5	15	5	65	0	0	9	117	0	0	3		5	60	3			51	356	5
236 Metro Wastewater - MWWD	WWC - Main Cleaning	9	27	7	91	0		0	0	3	54	7		3	36	5		3	51	355	5
237 Office of the CIO-Communications	Communication Management & Support	5	15	5	65	3	24	5	65	3	54	7	56	0	0	3	24	3	51	354	5
238 Park & Rec - EGF O/S Acq & Debt Serv (2/3)	EGF O/S Acquisition & Debt Service (2/3)	0	0	7	91	7	56	0	0	0	0	7	56	5	60	5			51	354	5
239 Park & Rec - Mt. Hope Cemetery	Administration	3	9	3	39	3	24	0	0	5	90	5	40	5	60	5	40	3	51	353	5
240 Metro Wastewater - MWWD	Wastewater Collection - Administration	5	15	7	91	0	0	0	0	3	54	5	40	5	60	5	40	3	51	351	5
241 Metro Wastewater - MWWD	WWTD - Pump Stations	7	21	7	91	0		0	0	0	0	7		5	60	9			51	351	5
242 City Agency	Public Facilities Financing Authority	0	0	9	117	9		0	0	0	0	3	24	5	60	3		3	51	348	5
243 Eng & Cap Proj - Trans. Engineering-Design	Erosion Cntrl/Slope Restr/Stbl	3	9	3		5	40	3	39	3	54	5	40	3	36	5	40	3	51	348	5
244 Eng & Cap Proj - Trans. Engineering-Design	Special Projects	3	9	3	39	5	40	3	39	3	54	5	40	3	36	5	40	3	51	348	5
245 Police Department	Investigations II	9	27	7	91	3	24	0	0	5	90	5	40	3	36	5		0	0	348	5
246 City Treasurer	Revenue Audit Admin	3	9	5	65	7	56	9	117	0	0	0	0	5	60	5		0	0	347	5
247 Park & Rec - Community Parks II	Administration	3	9	3	39	0	0	7	91	0	0	7	56	5	60	5	40	3	51	346	5
248 Real Estate Assets - Airports	Brown Field	5	15	5	65	5	40	0	0	3	54	3		9	108	5		0	0	346	5
249 Library	Building Services	5	15	5	65	0	0	0	0	5	90	3	24	5	60	5	40	3	51	345	5
250 Library	Technical Services	7	21	5	65	0	0	0	0	5	90	5	40	3	36	5	40	3	51	343	5
251 Metro Wastewater - MWWD	WWTD - Facilities Maintenance	5	15	7	91	0	0	0	0	3	54	9	72	3	36	3	24	3	51	343	5
252 San Diego Fire-Rescue	EMS-Fire	3	9	5	65	3	24	3	39	3	54	3		3	36	5			51	342	5
253 Development Services Enterprise	Financial Services	5	15	5	65	0	0	0	0	3	54	7	56	5	60	5		3	51	341	5
254 Family Justice Center	Client Svcs Mgmt	5		5	65	0		0	0	3	54	5	40	5	60	7		3	51	341	5
255 Development Services Enterprise	Plan Check	9		7	91	0		3	39	0	0	0		5	60	9		3	51	340	5
256 Envir Services - Waste Mgmt-Miramar Closure	Waste Reduction and Diversion	5		5	65	7	56	0	0	0	0	9		5	60	9		0	0	340	5
257 Police Department	Patrol Operations	9		9		7		0	0	0	0	3	24	5	60	7		0	0	340	5
258 Metro Wastewater - MWWD	Engineering & Program Management - Admin	1	3	3	39	0	0	0	0	3	54	3	24	5	60	9	72	5	85	337	5
259 Citywide Program Expenditures	Outside Office Spc/Mstr Lease	0	0	7	91	0	0	0	0	3	54	7	56	5	60	3	24	3	51	336	5
260 General Services - Contracts Division	Services Contracts	3	9	5	65	0	0	3	39	0	0	7	56	5	60	7	56	3	51	336	5
261 Eng & Cap Proj - Architectural Eng. & Contracts	Project Management II/UUD	3	9	5	65	3	24	5	65	0	0	9		5	60	5		0	0	335	5
262 Office of the CIO-Information Technology	Citywide Technologies & Applications	3				5			0	3	54	7	56	3	36	3		3	51	335	5
263 Water Department	Trench Repair	5	15			0		0	0	3	54	3		3	36	7	56	5	85	335	5
264 General Services - Administration	Administration	5	15	5	65	0	U	5	65	3	54	3	24	3	36	3		3	51	334	5
265 Metro Wastewater - MWWD	WWC - Construction	7	21	7	91	0	0	0	0	3	54	5	40	3	36	5	40	3	51	333	5
266 Park & Rec - Open Space Division	Open Space Park Management	5	15		65	3		0	0	3	54	3		5	60	5		3	51	333	5
267 Eng & Cap Proj - Trans. Engineering-Design	Architect Barriers/Ped Access	3	9	3	39	5	40	3	39	3	54	5	40	3	36	3		3	51	332	5
268 Eng & Cap Proj - Trans. Engineering-Design	Storm Drains/Flood Control	3	9	3	39	5		3	39	3	54	3		3	36	5		3	51	332	5
269 Personnel Department	Equal Employment Opportunity	5	15	5	65	0		0	0	0	0	9	72	9	108	9		0	0	332	5
270 Community & Legislative Services	City TV	3	9			0		3	39	5	90	0		3	36	5		3	51	330	5
271 Real Estate Assets - Airports	Airports	3		3		7			0	3	54	3		9		5		0	0	330	5
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CITY OF SAN DIEGO CITYWIDE RISK ASSESSMENT FY2008	See Footnotes for explanation of columns		[2] <i>Wt</i>	[3]	[4] Wt	[5]	[6] Wt	[7]	[8] <i>Wt</i>	[9]	[10] <i>Wt</i>	[11]	[12] <i>Wt</i>	[13]	[14] Wt	[15]	Wt	[17]	Wt	[19]	[20]
In # DEDARTMENT TITLE	ACTIVITY GROUP		FTEs 3		Exp	Dov.	Rev	O T.	0 Tr	Lia	Liq		Cmpl		Regs		Pub	ıc		Risk	
Ln # DEPARTMENT TITLE  272 Personnel Department	Administration	FTEs 3	_ <b>3</b>	<b>Exp</b> 5		Rev 0	<b>8</b>	<b>O Tr</b>		Liq 0	<b>18</b>	Cmplx 9		Regs 9		<b>Pub</b> 9	<b>8</b> 72	1 <b>C</b>	0	Score 326	
273 Trolley Extension Reserve	Trolley Extension Reserve	0	0			7			0	-	•	5						3	51	326	
274 Metro Wastewater - MWWD	EMTS - Industrial. Waste Compliance	5	15			0			0			7				3	24	3	51	325	
275 Metro Wastewater - MWWD	Admin. Services - Bond Payments	0	0			0			0		0	3		5		9	72	3	51	324	
276 Convention Center	Convention Center & Expansion Project	0	0	-		9					0	3				3	24	3	51	322	
277 Eng & Cap Proj - Water and Sewer Design	Wastewater Contract Processing	3	9		39	5					0	5				5	40	0	0	321	4
278 Library	Administration	5	15			0					90	5					24	3	51	321	4
279 Metro Wastewater - MWWD	WWTD - COMNET	5	15			0	0	0	0	0	0	7				3		3	51	321	4
280 Risk Management	Safety & Environmental Health	5	15	5	65	5	40	5	65	0	0	3	24	3	36	3	24	3	51	320	4
281 Envir Services - Resource Management	Franchise and Contract Management	3	9	3	39	0	0	9	117	3	54	5	40	3	36	3	24	0	0	319	4
282 General Services - Facilities	General Services - Facilities Division	0	0	0	0	7	56	3	39	0	0	7	56	5	60	7	56	3	51	318	4
283 Development Services Enterprise	New Construction Fire Plan Check	5	15	5 5	65	0	0	0	0	3	54	3	24	3	36	9	72	3	51	317	4
284 Park & Rec - Mt. Hope Cemetery	Interment	3	9	3	39	5	40	0	0	3	54	3	24	5	60	5	40	3	51	317	4
285 Tax Anticipation Notes	Tax Anticipation Notes	0	0	0	0	7	56	0	0	3	54	7	56	5	60	5	40	3	51	317	4
286 Eng & Cap Proj - Trans. Engineering - Ops	Retime & Optimize Traffic Signals	5	15	5 5	65	7	56	0	0	0	0	0	0	9	108	9	72	0	0	316	4
287 Eng & Cap Proj - Trans. Engineering-Design	Bikeways and Trails	3	9	3	39	5	40	3	39	3	54	3	24	3	36	3	24	3	51	316	4
288 Park & Rec - Los Penasquitos Cnyn Preserve	Ranger Program	3	9	3	39	3	24	3	39	3	54	0	0	5	60	5	40	3	51	316	4
289 Development Services - Solid Waste Enforce.	Regulatory Compliance	3	9	5	65	3	24	3	39	3	54	3	24	5	60	5	40	0	0	315	4
290 Park & Rec - Community Parks I	Downtown Enhancement Program	3	9	5	65	3	24	0	0	3	54	0	0	3	36	5	40	5	85	313	4
291 Eng & Cap Proj - Water and Sewer Design	Administration Support	5	15	7	91	7	56	5	65	0	0	3	24	5	60	0	0	0	0	311	4
292 Labor Relations	Labor & Employment Relations	5	15	5 5	65	0	0	0	0	0	0	0	0	9	108	9	72	3	51	311	4
293 Metro Wastewater - MWWD	Admin. Services - IT	5	15	7	91	0	0	0	0	5	90	5	40	0	0	3	24	3	51	311	4
294 Office of the Chief Financial Officer	Department of Finance	3	9	5	65	5	40	0	0	3	54	0	0	3	36	7	56	3	51	311	4
295 Eng & Cap Proj - Water and Sewer Design	Wastewater-Prg Mgmt & Eng Supp	7	21	5	65	7	56	7	91	0	0	5	40	3	36	0	0	0	0	309	4
296 Metro Wastewater - MWWD	WWC - FEWD	5	15			0		0	0	3	54	5				3		3	51	309	
297 Eng & Cap Proj - Field Engineering	Traffic Control	0	0			3			0	3	54	5				5	40	3	51	308	
298 City Agency	City of San Diego/Metro Transit Dev Board Auth.	0	0			7	56		0		0	3		5		3	24	3	51	306	
299 City Agency	San Diego Facilities & Equipment Leasing Corp	0	0		91	7	56				0	3		5		3	24	3	51	306	
300 Citywide Program Expenditures	Annual Audit	0	0			0					0	7				5	40	5	85	306	
301 Park & Rec - Mt. Hope Cemetery	Grounds Maintenance	3	9	-		3			0		54	0				5	40	3	51	303	
302 Water Department	CIP Division Management	3	9			0		0			54	3				5		3	51	303	
303 Citywide Program Expenditures	Citywide Elections	0	0	-	65	0	0	0	0	3	54	3		3		9	72	3	51	302	
304 Eng & Cap Proj - Administration	Management and Fiscal Support Services	3	9		39	0	0				54	3		3			24	3	51	302	
305 Real Estate Assets - Airports	Airport Management	3	9		65	0		0			54	3		9		5	40	0	0	300	
306 Office of the CIO - General Fund	Comm Div Wireless Transfer	0	0		91	7					0	5				3	24	3	51	298	
307 City Planning and Community Investment 308 Office of the CIO - General Fund	Park Planning Activity Group Central GF IT	5 0	15 0			3 0			39 91	3 0	54 0	3 5		3			40 24	0 3	0 51	297 297	4
309 Water Department	CIP Planning	5	15			0				0	0	0				5 5	40	0	0	297	4
310 Water Department	CIP Program Management	5	15			0	-			0	0	5				0	0	0	0	297	4
311 G.O. Bonds-Publ Safe Comm Proj	Bond Interest & Redemption	0	0			7					0	3		<b>5</b>		5	40	3	51	296	•
312 Citywide Program Expenditures	Property Tax Administration	0	0		65	0					54	5				3	24	3	51	294	4
313 Police Department	Property	5	15			5				-	90	3						0	0	294	-
314 Development Services Enterprise	Technical Information Services	5	15			0		0	0		54	3		5		3	24	3	51	293	
315 Water Department	Bond Debt Service and Loan Payments	0	0			0		0			0	5				3	24	3	51	292	
316 Police Department	Human Resources	7	21			0			0	3	54	3		7		5	40	0	0	288	
317 Police Department	Police Decentralization Fund	0	0			7		0	0	0	0	5		5		5	40	0	0	287	4
318 Office of the CIO - General Fund	IT New Development	0	0	) 5	65	0	0	0	0	3	54	7	56	3	36	3	24	3	51	286	4
319 Metro Wastewater - MWWD	EPM - Planning	9	27	7	91	0	0	0	0	0	0	5	40	3	36	5	40	3	51	285	4
320 Water Department	Water Pol Div Mgmt	3	9	3	39	0	0	3	39	3	54	3	24	5	60	7	56	0	0	281	4
321 Park & Rec - Administrative Svcs	Administration	3	9	3	39	3	24	9	117	0	0	0	0	0	0	5	40	3	51	280	4
322 Police Department	Operational Support	9	27	7	91	3	24	0	0	3	54	3	24	3	36	3	24	0	0	280	4
323 Envir Services - Resource Management	Support Services and Payroll	3	9	3	39	0	0	9	117	3	54	3	24	3	36	0	0	0	0	279	3
324 Envir Services - Waste Mgmt-Miramar Closure	Solid Waste Code Enforcement	5	15			3	24	0	0	0	0	3				5	40	3	51	279	3
325 Citywide Program Expenditures	Insurance	0	0			0			0	3	54	3				3	24	3	51	278	
326 Park & Rec - Community Parks I	Division Wide Support Services	3	9	3	39	3	24	0	0	3	54	5	40	3	36	3	24	3	51	277	3

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Ln # DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	FTEs 3	Exp	Exp 13	Rev	Rev 8	O Tr	O Tr 13	Liq	Liq 18	Cmplx	Cmplx 8	Regs	Regs 12	Pub	Pub 8	IC		Risk Score	
327 Park & Rec - Open Space Division	General Open Space Maintenance	5	15		65	0	0	0	0	3	54	0	0	7	84	7	56	0	0	274	3
328 Development Services Enterprise	Administration	3	9	5	65	0	0	9	117	0		5		0			40	0	0	271	3
329 Citywide Program Expenditures	Special Consulting Services	0	0		65	0	0	0	0	3	54	3		3		5	40	3	51	270	3
330 Eng & Cap Proj - Trans. Engineering - Ops	Red Light Photo Enforcement Program	3	9	5	65	5	40	0	0	0	0	0		7		9	72	0	0	270	3
331 General Services - Facilities	Real Estate Assets-Fac Mtc Div	0	0	0	0	5	40	3	39	0	0	7		5		3	24	3	51	270	3
332 Eng & Cap Proj - Trans. Engineering - Ops 333 Development Services - Code Compliance	Traffic Safety	5	15		65 39	7 3	56 24	0	0	0	0 54	0		9		3	24 24	0	0 51	268 267	3
·	Management Services Division	5	15							-								3			
334 Development Services - Solid Waste Enforce.	Administration	3 5	9	3	39	5 0	40	0	0	3	54 54	3 7		5		<b>5</b> 3	40	0	0	266	3
335 General Services - Equipment - Operations 336 Park & Rec - EGF - Maint & Oper (1/3)	Administration Egf - Maintenance & Operation Only	0	15 0	5 0	65 0	7	0 56	0	0	0	0	7		0 5		5 5	24 40	3 3	51 51	265 263	3
337 Park & Rec - EGF - Maint & Oper (1/3)	Open Space Maintenance/Management	0	0	0	0	7	56	0	0	0	0	7		5		5		3	51	263	3
338 Water Department	Assurance Fund	0	0	5	65	0	0	0	0	3	54	5		5		5	40	0	0	259	3
339 Police Department	Dept Operations	5	15		65	0	0	-	39	3	54	3		3		3	24	0	0	257	3
340 Development Services Enterprise	Land Use & Planning	9	27	7	91	0	0	0	0	3	54	3		3		3	24	0	0	256	3
341 Park & Rec - Administrative Svcs	Department Financial & IS Support	3	9	3	39	0	0	9	117	0	0	0	0	0		5	40	3	51	256	3
342 Eng & Cap Proj - Water and Sewer Design	Water-Prg Mgmt & Eng Supp	3	9	5	65	5	40	5	65	0	0	5	40	3	36	0	0	0	0	255	3
343 Development Services - Code Compliance	Field Services Division	7	21	5	65	7	56	0	0	0	0	0	0	3	36	3	24	3	51	253	3
344 Water Department	Cust Support - Information Systems	5	15	7	91	0	0	0	0	0	0	3	24	0	0	9	72	3	51	253	3
345 Metro Wastewater - MWWD	Reserves	0	0	9	117	0	0	0	0	0	0	3	24	3		3	24	3	51	252	3
346 Envir Services - Energy Conserv. & Manage.	Energy Accounting	3	9		65	0	0	9	117	0	0	0	-	3		3	24	0	0	251	3
347 Metro Wastewater - MWWD	EPM - Environmental	3	9	5	65	0	0	0	0	0	0	5		5		3	24	3	51	249	3
348 San Diego Fire-Rescue	Education & Training	5	15		65	3	24	0	0	3	54	0		0		5	40	3	51	249	3
349 Public Safety	Group Mgt: Public Safety	3	9	5	65	3	24	5	65	0	0	3		3		3	24	0	0	247	3
350 Water Department	Customer Support Division Administration	5	15	5	65	0	0	0	0	0	0	0	0	5		7	56	3	51	247	3
351 Development Services Enterprise	Planning Project Review	7	21	5	65	0	0	0	0	0	0	0	0	3	36	9	72	3	51	245	3
352 Metro Wastewater - MWWD	Admin. Services - Human Resources	7	21	5	65	0	0	0	0	0	0	3	24	5	60	3	24	3	51	245	3
353 Water Department	Water Pol Div Reliability	5	15		65	5	40	5	65	0	0	0		3		3	24	0	0	245	3
354 Park & Rec - Open Space Division	Street Median Maintenance	3	9	5	65	7	56	0	0	0	0	0		3		3	24	3	51	241	3
355 Park & Rec - Administrative Svcs	Department Wide Training	3	9	3	39	0	0	3	39	0	0	0		5		5	40	3	51	238	3
356 Park & Rec - Golf Course Enterprise Fund	District Wide Support Services	3	9	3	39	0	0	0	0	3	54	3		3		3	24	3	51	237	3
357 Police Department	Communications	9	27	7	91	0	0	0	0	0	0	3		3		7	56	0	0	234	3
358 Purchasing & Contracting - Central Stores	Mailroom Operations	5	15		39 65	5 0	40	0	0	3	54 0	3		3		3 5	24 40	0	0 51	232 231	3
359 City Council - District 1 360 City Council - District 2	City Council - District 1 City Council - District 2	5 5	15 15		65	0	0	0	0	0	0	3		3		5 5	40	3 3	51	231	3
361 City Council - District 2	City Council - District 2 City Council - District 3	5	15		65	0	0	-	0	0	0	3		3		5 5	40	3	51	231	3
362 City Council - District 4	City Council - District 4	5	15		65	0	0		0	0	0	3		3		5	40	3	51	231	3
363 City Council - District 5	City Council - District 5	5	15		65	0	0		0	0	0	3		3		5	40	3	51	231	3
364 City Council - District 6	City Council - District 6	5	15		65	0	0		0	0	0	3		3		5	40	3	51	231	3
365 City Council - District 7	City Council - District 7	5	15		65	0	0	0	0	0	0	3		3		5	40	3	51	231	3
366 City Council - District 8	City Council - District 8	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
367 Park & Rec - Administrative Svcs	Department Asset Management	3	9	5	65	0	0	5	65	0	0	0	0	0	0	5	40	3	51	230	3
368 City Auditor and Comptroller	Govt Acct and Grant CAFR/CYM	3	9	3	39	0	0	5	65	0	0	7	56	3	36	3	24	0	0	229	3
369 Park & Rec - Golf Course Enterprise Fund	District Management	3	9	5	65	5	40	0	0	0	0	3	24	0	0	5	40	3	51	229	2
370 Customer Services	Customer Services Administration	3	9	5	65	0	0	3	39	0	0	5	40	0	0	3	24	3	51	228	2
371 Office of the CIO-Information Technology	Web Services	3	9	5	65	5	40	0	0	3	54	0	0	3	36	3	24	0	0	228	2
372 Water Department	Field Services & Investigations	7	21	5	65	0	0	3	39	0	0	3	24	3	36	5	40	0	3	228	2
373 Development Services Enterprise	Development & Permit Info	5	15	5	65	0	0	0	0	3	54	0	0	0	0	5	40	3	51	225	2
374 Development Services Enterprise	Public Information	5	15		65	0	0	0	0	3	54	0		0		5	40	3	51	225	2
375 Office Of Ethics & Integrity	Ethics	3	9			0	0		0	0	0	3		3		5	40	3	51	225	2
376 Police Department	Seized & Forfeited Assets Fund	0	0	5	65	5	40	0	0	3	54	5		0		3	24	0	0	223	2
377 City Planning and Community Investment	Multiple Species Conservation Program	3	9		39	0	0	5	65	3		3		0		3	24	0	0	215	2
378 Council Administration	Council Administration	5	15		65	0	0	0	0	0	0	3		3		3	24	3	51	215	2
379 Development Services - Code Compliance 380 Envir Services - Collection Services	Graffiti Control Special Collection	5 5	15 15		65 65	3	24 24	0	0	0	0	0		3		3	24 24	3 3	51 51	215 215	2 2
OOO FIIMI OEIMIOES - OOHEONOH OEIMIOES	openiai Collection	J	13	3	03	3	24	U	U	U	U	U	U	3	30	3	24	3	JI	213	_

CITY OF SAN DIEGO CITYWIDE RISK ASSESSMENT FY2008	See Footnotes for explanation of columns	> [1]	[2] Wt	[3]	[4] <i>Wt</i>	[5]	[6] <i>Wt</i>	[7]	[8] <i>Wt</i>	[9]	[10] <i>Wt</i>	[11]	[12] <i>Wt</i>	[13]	[14] <i>Wt</i>	[15]	[16] [		[18] <i>Wt</i>	[19]	[20]
OTT TWISE MORE AGGEGGMENT 1 12000			FTEs	;	Exp		Rev		O Tr		Liq	(	Cmplx		Regs		Pub			Risk	Rank
Ln # DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq		Cmplx		Regs		Pub	8			Score	10ths
381 Envir Services - Resource Management	Environmental Policy Development/Mgt	3	9	5	65	3		9	117	0	0	0	0	0			0	0	0	215	2
382 Metro Wastewater - MWWD	EPM - Energy and Operations Support	3	9		39	0		0	0	0	0	7	56	3			24	3	51	215	2
383 Citywide Program Expenditures	Assessments to Public Property	0	0		39	0		0	0	0	0	5		5		3	24	3	51	214	2
384 Park & Rec - Developed Regional Parks	Developed Regional Parks	0	0	3	39	5	40	0	0	0	0	3		3		3	24	3	51	214	2
385 Envir Services - Environmental Protection	Household Hazardous Waste	3	9	5	65	5	40	3	39	0	0	0	0	3			24	0	0	213	2
386 Metro Wastewater - MWWD	WWC - Engineering	7	21	5	65	0		0	0	0	0	5		3			0	3	51	213	2
387 Police Department	In-Service Training/Academy	5	15		65	3		0	0	0	0	3	24	5		3	24	0	0	212	2
388 Police Department	Fleet Maintenance	3	9	7 7	91	0	0	0	0	3	54	7	56 0	0				0	0	210	2
389 Development Services Enterprise	Administration - Building, Safety, and Constr.	9	27 9	-	91 39	0	0	0	0	0	0	0	-	0		5 5	40 40	3 5	51 85	209 209	2 2
390 Park & Rec - Community Parks I 391 Police Department	Division Management Organizational Effectiveness	5 5	9 15		91	0	0	0	0	3	54	3	24	0			24	0	0	209	2
392 Zoological Exhibits	Zoological Exhibits	0	0		91	7	56	0	0	0	0	3		3	-			0	0	207	2
393 Police Department	Unlicensed Driver Vehicle Impd Fees Fund	0	0		65	7	56	0	0	0	0	3	24	3			24	0	0	205	2
394 San Diego Fire-Rescue	Management	5	15		65	0		0	0	0	0	0	0	0				3	51	203	2
395 Development Services Enterprise	Project Management	7	21	5	65	0		0	0	0	0	5	40	0		3	24	3	51	201	2
396 Office Of Ethics & Integrity	Diversity	3	9		39	5	40	0	0	0	0	3	24	3	-	0	0	3	51	199	2
397 Envir Services - Environmental Protection	Asbestos and Lead Management	3	9		65	3		3	39	0	0	0	0	3			24	0	0	197	2
398 Park & Rec - Community Parks II	After School Playground Program	5	15	-	65	0		0	0	5	90	0	0	0		3	24	0	0	194	2
399 Park & Rec - Open Space Pk Facilities	Bond Interest & Redemption	0	0		39	5		0	0	0	0	3		0	-		40	3	51	194	2
400 Land Use and Economic Development	Land Use and Economic Development	3	9	5	65	0		9	117	0	0	0	0	0		0	0	0	0	191	2
401 Envir Services - Energy Conserv. & Manage.	Energy Management	3	9	5	65	7		0	0	0	0	0	0	3		3	24	0	0	190	2
402 General Services - Equipment - Replacement	Replacement	0	0	9	117	9		0	0	0	0	0	0	0	0	0	0	0	0	189	2
403 Water Department	Water Purchases	0	0	9	117	9	72	0	0	0	0	0	0	0	0	0	0	0	0	189	2
404 Water Department	Water Shed Mgmt - Division Mgt	3	9	3	39	0	0	0	0	0	0	3	24	5	60	7	56	0	0	188	2
405 Customer Services	Citizen's Assistance	3	9	3	39	0	0	0	0	3	54	3	24	3	36	3	24	0	0	186	2
406 General Services - Equipment - Operations	Equipment Division-Operations	0	0	3	39	9	72	0	0	0	0	3	24	0	0	0	0	3	51	186	2
407 General Services - Station 38	Station 38 (Communications Center)	5	15	3	39	5	40	0	0	0	0	0	0	0	0	5	40	3	51	185	2
408 City Retirement System	Legal Services	5	15	5	65	0	0	0	0	0	0	0	0	5	60	5	40	0	0	180	2
409 Eng & Cap Proj - Trans. Engineering - Ops	Interagency/Project Development	5	15	5	65	5	40	0	0	0	0	0	0	3	36	3	24	0	0	180	2
410 Police Department	Chief's Office Admin	5	15		65	0	0	0	0	0	0	0	0	5		5	40	0	0	180	2
411 City Retirement System	Executive Services	3	9	5	65	0		0	0	0	0	0	0	5		5	40	0	0	174	2
412 Envir Services - Energy Conserv. & Manage.	Legislative Grant Analysis	3	9	5	65	5	40	0	0	0	0	0	0	3		3	24	0	0	174	2
413 Water Department	Water Resources Management	5	15		65	0	0	0	0	0	0	3	24	3		3	24	0	0	164	2
414 Balboa/Mission Bay Improvement	Balboa Park Tram	0	0		39	0	0	3	39	0	0	3		3		3	24	0	0	162	2
415 Customer Services	Special Training	3	9	5	65	0	0	0	0	0	0	0	0	3		0	0	3	51	161	1
416 Eng & Cap Proj - Architectural Eng. & Contracts	Fin Services & Admin Support	5	15		65	0		0	0	0	0	7	56	0		3		0	0	160	1
417 Community & Legislative Services	Intergovernmental Relations	3	9		65	3		0	0	0	0	0	0	0	-	7	56	0	0	154	1
418 Community & Legislative Services	Communications	5	15		65	0		0	0	0	0	0	0	0				0	0	152	1
419 Envir Services - Energy Conserv. & Manage.	Green Construction	3	9		39	5 0		0	0	0	0	0	0	3			24	0	0	148	1
420 Envir Services - Resource Management	Safety and Training	3	9	3	39	0	0	0	0	0	0	0	0	5 0		5	40 72	0	0	148	1
421 Mayor	Mayor Deferred Maintenance	3	9	5 5	65 65	0	0	0	0	0	0	5	0 40	3			0	<b>0</b> 0	0	146 141	1 1
422 Citywide Program Expenditures 423 Citywide Program Expenditures	Transportation Subsidy	0	0		39	0	0	0	0	3	54	3		0			24	0	0	141	1
424 Envir Services - Environmental Protection	HazMat Internal Program	5	15		65	0	0	0	0	0	0	0	0	3			24	0	0	140	1
425 Envir Services - Environmental Protection	HazMat Landfill	5	15		65	0	-	0	0	0	0	0		3			24	0	0	140	1
426 Community & Legislative Services	Policy	5	15		65	0	0	0	0	0	0	0	0	0		7	56	0	0	136	1
427 Office of the IBA	IBA Admin	5	15	_	65	0	0	0	0	0	0	0	0	0	0	7	56	0	0	136	1
428 Water Department	45-Day Operating Reserve	0	0	0	0	0	0	0	0	0	0	3	24	3		3	24	3	51	135	1
429 Water Department	Unallocated Reserve	0	0	-	0	0		0	0	0	0	3		3				3	51	135	1
430 Development Services Enterprise	Administration (Entitlements)	3	9		39	0		0	0	0	0	3		3			24	0	0	132	1
431 Envir Services - Environmental Protection	Lead Safe Neighborhoods	3	9		39	3		0	0	0	0	0	0	3				0	0	132	1
432 Envir Services - Environmental Protection	Tank Engr & Enviro Mgt	3	9		39	0		0	0	0	0	0	0	5			24	0	0	132	1
433 Office Of Ethics & Integrity	Human Relations Commission	3	9	3		0	0	0	0	0	0	3	24	3			24	0	0	132	1
434 Water Department	Environmental & Permit Compliance (EPC)	3	9	3	39	0	0	0	0	0	0	0	0	5	60	3	24	0	0	132	1
435 San Diego Fire-Rescue - Fire & Lifeguard Fac.	Lease Payments	0	0	5	65	7	56	0	0	0	0	0	0	0	0	0	0	0	0	121	1

#### ATTACHMENT C

CITY OF SAN DIEGO	See Footnotes for explanation of columns>	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]
CITYWIDE RISK ASSESSMENT FY2008			Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		
			FTEs		Exp		Rev		O Tr		Liq		Cmpl	x	Regs		Pub		IC	Risk	Rank
Ln # DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Ехр	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Score	10ths
436 Police Department	Internal Affairs	5	15	5	65	0	0	0	0	0	0	C	) 0	C	0	5	40	0	0	120	1
437 Citywide Program Expenditures	Memberships	0	0	3	39	0	0	0	0	0	0	5	40	3	36	0	0	0	0	115	1
438 City Agency	San Diego Open Space Park Facilities District 1	0	0	0	0	0	0	3	39	0	0	3	24	C	0	0	0	3	51	114	1
439 Citywide Program Expenditures	Citywide Program Expenditures	0	0	5	65	0	0	0	0	0	0	3	3 24	0	0	3	24	0	0	113	1
440 Office Of Ethics & Integrity	Citizen's Review Board	3	9	3	39	0	0	0	0	0	0	C	0	3	36	3	24	0	0	108	1
441 Community & Legislative Services	Boards & Commissions/Outreach	3	9	3	39	0	0	0	0	0	0	C	0	C	0	7	56	0	0	104	1
442 Community & Legislative Services	Council Liaison	3	9	3	39	0	0	0	0	0	0	C	0	C	0	7	56	0	0	104	1
443 Envir Services - Resource Management	Customer Services	5	15	5	65	0	0	0	0	0	0	C	0	C	0	3	24	0	0	104	1
444 Ethics Commission	Ethics Commission	5	15	5	65	0	0	0	0	0	0	C	0	C	0	3	24	0	0	104	1
445 General Services - Street Div General Fund	Management	5	15	5	65	3	24	0	0	0	0	C	0	C	0	0	0	0	0	104	1
446 Police Department	Criminal Intelligence	5	15	5	65	0	0	0	0	0	0	C	0	C	0	3	24	0	0	104	1
447 Police Department	Neighborhood Policing	5	15	5	65	0	0	0	0	0	0	C	0	C	0	3	24	0	0	104	1
448 Citywide Program Expenditures	Public Liab Claims Fund Trans	0	0	7	91	0	0	0	0	0	0	C	0	C	0	0	0	0	0	91	1
449 Police Department	Media Services	3	9	3	39	0	0	0	0	0	0	C	0	C	0	5	40	0	0	88	1
450 Water Department	Public Information & Community Outreach	3	9	3	39	0	0	0	0	0	0	C	0	C	0	5	40	0	0	88	1
451 City Retirement System	Member Services	5	15	5	65	0	0	0	0	0	0	C	0	C	0	0	0	0	0	80	1
452 Envir Services - Resource Management	Information Systems	5	15	5	65	0	0	0	0	0	0	C	0	C	0	0	0	0	0	80	1
453 Park & Rec - Open Space Division	Open Space Division	0	0	3	39	5	40	0	0	0	0	C	0	C	0	0	0	0	0	79	1
454 City Retirement System	Information Systems	3	9	5	65	0	0	0	0	0	0	C	0	C	0	0	0	0	0	74	1
455 Public Works	Public Works	3	9	5	65	0	0	0	0	0	0	C	0	C	0	0	0	0	0	74	1
456 Water Department	Wtr Resources Policy & Legis Analyst	3	9	3	39	0	0	0	0	0	0	3	3 24	0	0	0	0	0	0	72	1
457 San Diego Fire-Rescue	Fire Safety Sales Tax Transfer	0	0	5	65	0	0	0	0	0	0	C	0	C	0	0	0	0	0	65	1
458 City Agency	San Diego Industrial Development Authority	0	0	3	39	0	0	0	0	0	0	3	3 24	C	0	0	0	0	0	63	1

Note: The scores for the nine risk factors that are bolded above were changed (primarily increased) by Internal Audit based on Internal Audit's past experience and professional judgment.

#### Footnotes:

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- [11] FTE Risk score associated with the number of budgeted full time employees (FTE). See Exhibit A Management Questionnaire, guestion number 3.
- [2] Wt FTE A weight (wt) of 3 was multiplied by the FTE risk score. See Exhibit B Calculation of Weights Used for Risk Factors, line number 1.
- [3] Exp Risk score associated with the amount of budgeted expenditures (Exp). See Exhibit A Management Questionnaire, question number 4.
- [4] Wt Exp A weight (wt) of 13 was multiplied by the Exp risk score. See Exhibit B Calculation of Weights Used for Risk Factors, line number 2.
- [5] Rev Risk score associated with the amount of budgeted revenue (Rev). See Exhibit A Management Questionnaire, question number 5.
- [6] Wt Rev A weight (wt) of 8 was multiplied by the Rev risk score. See Exhibit B Calculation of Weights Used for Risk Factors, line number 3.
- [7] O Tr Risk score associated with responsibilities for other citywide transactions (O Tr). See Exhibit A Management Questionnaire, question number 6.
- [8] Wt O Tr A weight (wt) of 13 was multiplied by the O Tr risk score. See Exhibit B Calculation of Weights Used for Risk Factors, line number 4.
- [9] Liq Risk score associated with the liquidity (Liq) of assets cash nature of transactions. See Exhibit A Management Questionnaire, question number 7.
- [10] Wt Lig A weight (wt) of 18 was multiplied by the Lig risk score. See Exhibit B Calculation of Weights Used for Risk Factors, line number 5.
- [11] Cmplx Risk score associated with the complexity (Cmplx) of transactions. See Exhibit A Management Questionnaire, question number 8.
- [12] Wt Cmplx A weight (wt) of 8 was multiplied by the Cmplx risk score. See Exhibit B Calculation of Weights Used for Risk Factors, line number 6.
- [13] Regs Risk score associated with compliance with laws and regulations (Regs). See Exhibit A Management Questionnaire, question number 9.
- [14] Wt Regs A weight (wt) of 12 was multiplied by the Regs risk score. See Exhibit B Calculation of Weights Used for Risk Factors, line number 7.
- [15] Pub Risk score associated with public (Pub) exposure and interest. See Exhibit A Management Questionnaire, question number 10.
- [16] Wt Pub A weight (wt) of 8 was multiplied by the Pub risk score. See Exhibit B Calculation of Weights Used for Risk Factors, line number 8.
- [17] IC Risk score associated with the quality of internal controls (IC). See Exhibit A Management Questionnaire, question number 11.
- [18] Wt Exp A weight (wt) of 17 was multiplied by the IC risk score. See Exhibit B Calculation of Weights Used for Risk Factors, line number 9.
- [19] Risk Score This is the total risk score calculated by adding together all of the nine weighted risk scores.
- [20] Rank 10ths The activity groups were divided into tenths. Rank 10, 9, 8 (High Risk) 7, 6, 5, 4 (Medium Risk) 3, 2, 1 (Low Risk).